

THE
SETTLEMENT MANUAL
OF THE
UNITED PROVINCES

(Revised Edition, 1944)



SUPERINTENDENT, PRINTING AND STATIONERY, UNITED PROVINCES, INDIA

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PART I

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(Passed by the Lieutenant-Governor,
N.-W.P. and Oudh in Council)

(Received the assent of the Lieutenant-Governor of the North-Western Provinces and Oudh on the 24th October, 1901, and of the Governor General on the 19th December, 1901, and published under section 40 of the Indian Councils Act, 1861, on the 21st December, 1901.)

An Act to consolidate and amend the law relating to Land Revenue and the jurisdiction of Revenue Officers in the *United Provinces.

WHEREAS it is expedient to consolidate and amend the law relating to land revenue and the jurisdiction of Revenue Officers in the *United Provinces: It is hereby enacted as follows:

CHAPTER I PRELIMINARY

1. (1) This Act may be called the 'United Provinces Land Revenue Act, 1901.
Title, extent and commencement.

(2) *It extends to the whole of the United Provinces, except the areas specified in the first schedule.

Provided that the †Provincial Government may, by notification in the ‡official Gazette, extend the whole or any part of this Act to all or any of the areas so excepted *subject to such exceptions or modifications as it thinks fit:

‡Provided also that no provision of this Act which is inconsistent with the provisions of the Pargana of Kaswar Raja Act, 1915, shall apply to the Pargana of Kaswar Raja in the district of Benares: and

(3) It shall come into force on the first day of January, 1902.

*
4. In this Act, unless there be something repugnant in Definitions. the subject or context,—

(1) "Board" means the Board of Revenue;

"(1A) "Ex-proprietary tenant," "grant at a favourable rate of rent," "grove," "grove-holder," "grove-land," "hereditary tenant," "improvement," "khudkasht," "land-holder," "occupancy tenant," "rent," "rent-free grant," "sir," and "tenant" have the meanings assigned

^{*}See United Provinces Act XI of 1941.

[†]See Adaptation Order, 1937.

[‡]See Pargana of Kaswar Raja Act, 1915.

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XVII of
1939.

to them in the United Provinces Tenancy Act, 1939, subject to the following modifications :

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1939.

(a) in the definition of "improvement" in sub-section (8) of section 3 of the United Provinces Tenancy Act, 1939, the words "with reference to a tenant's holding" shall be deemed to have been omitted;

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XVII of
1939.

(b) in the definition of "rent" in sub-section (18) of section 3 in the United Provinces Tenancy Act, 1939, the words "and in Chapter VII, except when the contrary intention appears, includes "sayar" shall be deemed to have been omitted ; and

U. P. Act
XVII of
1939.

(c) the term "tenant" as defined in sub-section (23) of section 3 of the United Provinces Tenancy Act, 1939, shall be deemed not to include a "thekadar" ;

(2) "Incumbrance" means a charge upon or claim against land arising out of private contract;

(3) "Lambardar" means a co-sharer of a mahal appointed under this Act to represent all or any of the co-sharers in that mahal ;

(4) "Mahal" means—

(a) any local area held under a separate engagement for the payment of the land revenue : Provided that—

(i) if such area consists of a single village or portion of a village, a separate record-of-rights has been framed for such village or portion ;

(ii) if such area consists of two or more villages or portions of villages, a separate record-of-rights has been framed either for the entire area, or for each of the villages or portions of villages included therein ;

(b) any revenue-free area for which a separate record-of-rights has been framed ;

(c) for such purposes as the *Provincial Government may determine, any grant of land made heretofore or hereafter under the waste land rules; and

(d) any other local area which the *Provincial Government may by general or special order declare to be a mahal ;

IX of 1875. - (5) "Minor" means a person who, under section 3 of the Indian Majority Act, 1875, has not attained his majority;

†(6) (Omitted).

(7) "Revenue" means land revenue;

(8) "Revenue Court" means all or any of the following authorities (that is to say), the Board and all members thereof, Commissioners, Additional Commissioners, Collectors, *Additional Collectors, Assistant Collectors, Settlement Officers, Assistant Settlement Officers, Record Officers, and Assistant Record Officers and Tahsildars.

*See Adaptation Order, 1937.

†See United Provinces Act XI of 1941.

(9) "Revenue Officer" means any officer employed under this Act in maintaining revenue records, or in the business of the land revenue;

(10) "Revenue-free", when applied to land, means land whereof the revenue has either wholly or in part been released, compounded for, redeemed, or assigned;

(11) "Settlement" means settlement of the land revenue;

(12) "(Omitted.)

(13) "Sayar" means receipts arising from or on account of natural products excluding stones and other minerals;

(14) "Taluka" or "Taluqdari Mahal" means an estate in Oudh to which the provisions of the Oudh Estates Act, I of 1869, apply; and

"Taluqdar" means the proprietor of such an estate;

(15) "Under-proprietor" means in Oudh a person possessing a heritable and transferable right in land who is, or but for a judicial decision or contract would be, liable to pay rent therefor;

(16) * "Sub-proprietor" in Agra means a person having an inferior but heritable and transferable proprietary interest in land, with whom a sub-settlement has made under the provisions of this Act or of any other law for the time being in force.

CHAPTER II

APPOINTMENTS AND JURISDICTION

5. The control of all non-judicial matters connected with the land revenue in the United Provinces other than matters connected with settlement is vested in the †Provincial Government, and the control of all judicial matters and of all matters connected with settlement under this Act is vested in the Board.

* * * *

CHAPTER IV

REVISION OF MAPS AND RECORDS

48. If the †Provincial Government thinks that, in any district or other local area, a general or partial revision of the records or a re-survey, or both, should be made, it shall publish a notification to that effect; and every such local area shall be held to be under record or survey operations, or both, as the case may be, from the date of the notification until the issue of another notification declaring the operations to be closed therein.

Controlling powers of Provincial Government and Board, respectively.

Notification of record operations.

Effect of notification.

49. The †Provincial Government may appoint an officer, hereinafter called the Record Officer, to be in charge of the record operations or the survey, or both, as the case may be, in any local area and as many Assistant Record Officers as to it may seem fit, and such officers shall exercise all the powers

* See United Provinces Act XI of 1941.

† See United Provinces Board of Revenue Act 1922.

‡ See Adaptation Order, 1937.

conferred on them by this Act so long as such local area is under record or survey operations, as the case may be.

Powers of
Record
Officer as to
erection of
boundary
marks.

50. When any local area is under survey operations the Record Officer may issue a proclamation directing all owners of villages, mahals and fields, to erect, within fifteen days, such boundary marks as he may think necessary to define the limits of their villages, mahals or fields; and, in default of their compliance within the time specified in the proclamation, he may cause such boundary marks to be erected, and the Collector shall recover the cost of their erection from the owners.

Explanation—The term “owners” in this section includes also under-proprietors, lessees, mortgagees or other persons in possession of the land referred to.

Decision of
disputes.

51. In case of any dispute concerning any boundaries, the Record Officer shall decide such dispute in the manner prescribed in section 41.

Records to
be prepared
in re-survey.

52. When any local area is under survey operations the Record Officer shall prepare for each village therein a map and field-book, which shall thereafter be maintained by the Collector as provided by section 28, instead of the map and field-book previously existing.

Preparation
of new
record of
rights.

53. When any local area is under record operations the Record Officers shall frame, for each mahal therein, a record containing the registers enumerated in section 32 or such of them as the *Provincial Government may direct, and the record or portion thereof so framed shall thereafter be maintained by the Collector, instead of the record or portion of the record previously maintained under section 33.

Attestation
of entries
and
decision of
disputes.

54. All undisputed entries in the record of rights shall be attested by the parties interested, and all disputes regarding such entries, whether taken up by the Record Officer of his own motion or upon application by any party interested, shall be disposed of by him in accordance with the provisions of sections 40, 41, 42 and 43.

Particulars
to be stated
in list of
tenants.

U. P. Act
XVII of
1939.

55. The register of persons cultivating or otherwise occupying land prescribed by clause (e) of section 32 shall specify as to each tenant the following particulars :

- (a) the nature and class of his tenure as determined by the †United Provinces Tenancy Act, 1939;
- (b) the rent payable by the tenant;
- (c) †(omitted);

†(c) any other condition of the tenure, which the Provincial Government may, by rules made under section 234, require to be recorded.

The register shall also specify the proprietors or under-proprietors (if any) holding land as *sir*, or cultivating land not being *sir*, otherwise than as tenants and shall state with respect to the latter class of land the number of completed years during which they have so cultivated.

Explanation—For the purposes of this section the year for which the register is prepared shall be reckoned as a completed year.

*See Adaptation Order, 1937.

†See United Provinces Act XI of 1941.

56. In the Agra Province all cesses which are payable by tenants on account of the occupation of land and which are of the nature of rent payable in addition to the rent of tenants or in lieu of which proprietary rights may be assigned under section 78, clause (b), shall be recorded by the Record Officer under the appellations by which they are known, and no cesses not so recorded shall be recoverable in any civil or revenue court.

Cesses
payable as
rent to be
recorded in
Agra
Province.

57. All entries in the record of rights prepared in accordance with the provisions of this chapter shall be presumed to be true until the contrary is proved; and all decisions under this chapter in cases of dispute shall, subject to the provisions of sub-section (3) of section 40, be binding on all revenue courts in respect of the subject matter of such disputes; but no such entry or decision shall affect the right of any person to claim and establish in the civil court any interest in land which requires to be recorded in the registers prescribed by clauses (a) to (d) of section 32.

Presumption
as to entries.

CHAPTER V

SETTLEMENT OF THE REVENUE

58. (1) All land, to whatever purpose applied and wherever situate, is liable to the payment of revenue to the *Crown except such land as has been wholly exempted from such liability by special grant of, or contract with, the *Crown or by the provisions of any law for the time being in force.

Assessment
of revenue.

(2) Revenue may be assessed on land, notwithstanding that that revenue, by reason of its having been assigned, released, compounded for or redeemed, is not payable to the *Crown.

(3) No length of occupancy of any land, nor any grant of land made by the proprietor, shall release such land from the liability to pay revenue.

Saving of
liability for
revenue.

58-A. When the period for which the land revenue of a district or other local area has been settled is about to expire, the *Provincial Government shall cause a forecast of the probable results of re-settlement to be prepared†.

Forecast.

H58-B. (Omitted)‡.

59. Whenever the *Provincial Government decides †that any district or other local area liable to be brought under settlement should be so brought, it shall publish a notification to that effect, and every such local area shall be held to be under settlement from the date of the notification until the issue of another notification declaring settlement operations to be closed therein.

Notification
as to
settlement.

Settlement
to be deemed
in progress
until closing
notified.

60. The *Provincial Government may appoint an officer, hereinafter called the Settlement Officer, to be in charge of the settlement of any district or other local area, and as many Assistant Settlement Officers, as to it may seem fit; and such officers shall, while so employed, exercise the powers conferred

Appoint-
ment and
powers of
Settlement
Officers.

*See Adaptation Order, 1937.

†See United Provinces Act I of 1929.

‡See United Provinces Act XI of 1941.

upon them by this Act so long as such local area is under settlement.

Transfer of duties of Collector to Settlement Officer.

61. When a local area is under settlement the duty of maintaining the maps and field-books, and preparing the annual registers, may be transferred under the orders of the "Provincial Government from the Collector to the Settlement Officer, who shall thereupon exercise all the powers conferred on the Collector by Chapter III.

Rules.

#62. The Provincial Government may, after previous publication in the official *Gazette*, make rules for the procedure of settlement officers in settlement operations.

Inspections and rent-rate proposals.

63. (1) When any local area has been brought under settlement, the Settlement Officer or an Assistant Settlement Officer shall inspect every village in the local area, shall ascertain the extent to which caste is taken into account in determining the rent payable by tenants and the extent to which any class of persons holds at favourable rates of rent, shall in accordance with rules made under [‡]section 62 divide the local area into soil classes and assessment circles, [‡]shall, in accordance with the provisions of sections 110 and 111 of the United Provinces Tenancy Act, 1939, select rent-rates and shall publish such rent-rates and shall then submit them to the Board of Revenue, who shall consider any objections which may be made and shall thereafter sanction the rent-rates without modification or with such modification as they may think fit.

(2) [‡](Omitted).

(3) The Settlement Officer shall also, before assessing the revenue on any mahal, consider whether, in view of its physical or fiscal characteristics and the existing level of the rents, the rent-rates selected in accordance with sub-section (1) of this section are applicable without modification, or whether they should be modified in whole, or in part for application to it.

(4) [‡](Omitted).

(5) [§](Omitted).

Assessable area.

63-A. The area which shall ordinarily be assessed to revenue shall be the normal cultivated area, that is to say the area which has been cultivated in those of the thirteen years including and preceding the year of record in which remissions of revenue have not been granted. Land which in the year of record has been continuously out of cultivation for three years, and is then still out of cultivation, shall not be assessed to revenue unless—

(a) it is pasture for which the landlord receives rent, based on area.

(b) it is land producing [‡]sayar income of a kind liable to the payment of revenue,

[‡](c) it is groveland held by a grove-holder or included in the holding of a tenant.

*See Adaptation Order, 1937.

[†]See United Provinces Board of Revenue Act, 1922.

[‡]See United Provinces Act XI of 1941.

[§]See United Provinces Land Revenue (Amendment) Act, I of 1936, now repealed by section 2 of U. P. Act XI of 1941.

^{||}See United Provinces Act I of 1929.

***63-B.** When land has been reclaimed from waste with the aid of a loan granted under the Land Improvement Loans Act, 1883, or by or at the cost of the proprietor, and has been brought under cultivation, the increase in rental resulting shall not be taken into account in assessing revenue during a period of fifteen years from the date of the commencement of the cultivation :

Exemption
of land
reclaimed
from waste.

Provided that nothing in this section shall apply to grants of land held on special terms from the Crown which shall be assessed in accordance with the terms of the grants or to ordinary extensions of cultivation in the waste land of villages.

63-C. ‡The Settlement Officer shall not assess revenue on the income from—

Exemption
of certain
income from
assessment.

- (a) land occupied by buildings other than buildings which are improvements ; or
- (b) cesses other than payments in kind which form part of the rent payable for a holding.

‡63-D. Subject to the provisions of section 63-I and 63-J, Assets. the assets of a mahal shall consist of—

(a) except in cases provided for in clauses (b) and (c), the rental of tenants, other than sub-tenants and tenants of *sir*, after taking into account such abatement or enhancement of rent as the settlement officer is empowered to make under the provisions of section 87, less such amount as, in the opinion of the settlement officer, cannot regularly be collected over a series of years ;

(b) the valuation at the appropriate rent-rates of the holdings of tenants whose rent has not been determined or whose rent is payable by division of the crop, or is based on an estimate or appraisement of the standing crop, or on rates varying with the crop sown, or partly in one and partly in another or other of such ways ;

(c) the valuation at the appropriate rent-rates of holdings the recorded rent of which is less than such valuation because—

(i) the rent is not correctly recorded, or

(ii) premia were taken from the tenants for admission to their holdings, or

(iii) the rent was reduced in anticipation of settlement;

(d) in the case of groves held by grove-holders, the valuation at the rates applicable to occupancy tenants ;

(e) in the case of land held by rent-free grantees, or by grantees at a favourable rate of rent, the valuation at the rates applicable to occupancy tenants ;

(f) the valuation at the rates applicable to hereditary tenants of land excluded from a holding in anticipation of settlement ;

(g) the valuation at the rates applicable to occupancy tenants of land held as *khudkasht* and *sir*, other than grove land planted with timber trees ;

*See United Provinces Act I of 1929.

†See Adaptation Order, 1937.

‡See United Provinces Act XI of 1941.

(h) such *sayar* as, in the opinion of the settlement officer, can be realized on the average over a series of years :

Provided that the settlement officer shall not take into account petty casual receipts or petty dues customarily paid by the tenant.

Consideration of collections.

***63-E.** The Settlement Officer shall, in making any deduction from the recorded rental under clause (a) of section 63-D, take into consideration the actual collections of the period of thirteen years preceding and ending with the year of the record.

***63-F.** (Omitted).†

Notice in cases covered by section 63-D

***63-G.** Where the Settlement Officer proposes to make an allowance for enhancement of rent under clause (a) of section 63-D, or to value land under clause (c) or clause (f) of (a), (c) or (f) of that section he shall give notice in writing to each lambardar showing in the first case the rent recorded for each such class of tenants, the valuation at the appropriate rent-rates and the valuation proposed to be accepted for the purpose of assessment to revenue, and in the second case the area and valuation of the land valued. A copy of the notice shall also be published locally by affixation at the village *chaupal* or other conspicuous place in the village. The lambardars will also be informed by the notice that if they have any objections to put forward to the proposed additions or valuations they must submit them within a period †to be prescribed by rules made under section 62, and that they may apply for enhancement of rent within the same period. The Settlement Officer shall consider all objections, so received and after modifying his estimates, if necessary, shall submit them with a report for the consideration of higher authority. The Board of Revenue shall not pass final orders on the assessment of a mahal in which a notice under this section has been issued before the decision of—

(a) all the objections which have been filed in response to such notice and within the period specified in it, and

(b) all the applications which have been made in response to such notice issued under this rule or to any similar notice or notification previously issued within the period specified in them, and which relate to a rental which has been the subject of a notice under this rule.

Explanation—For the purposes of this section the word “lambardar” includes a single proprietor of a whole mahal.

***63-H.** †(Omitted).

Deduction for proprietary cultivation.

***63-I.** The Settlement Officer shall deduct from the assets of the mahal an allowance for proprietary cultivation which shall not be less than fifteen per cent. nor more than thirty per cent. of the valuation of the land so cultivated :

Provided that in a mahal in which the number of proprietors is large and their circumstances are poor, the deduction shall not be less than twenty-five per cent.

*See United Provinces Act I of 1929.

†See United Provinces Act XI of 1941.

***63-J.** (1) Where an improvement has been made since the last settlement by or at the cost of a proprietor or under-proprietor, whereby the assets of the mahal have been materially increased, or whereby there has been an increase in their stability, or whereby protection against drought or floods has been effected, the settlement officer shall make an allowance for such improvement by deducting from the assets an amount which shall not exceed ten per cent. of the estimated cost of the improvement.

(2) Where such improvement has been made since the last settlement by or at the cost of a tenant, the settlement officer shall, in calculating the assets of the holding which has benefited by such improvement, have regard to the provisions of section 120, United Provinces Tenancy Act, 1939.

+63-K. Subject to the provisions of section 63-L regarding enhancement, the revenue assessed on a mahal shall, ordinarily be forty per cent. of the net assets, as nearly as may be :

Provided, first, that the revenue assessed may exceed forty per cent. of the net assets in order that a round sum may be fixed or in order that a reduction of the existing revenue may be avoided, where the circumstances of the mahal do not justify it but shall not in any case exceed forty-five per cent. of the net assets :

Provided, secondly, that the revenue assessed shall not ordinarily exceed thirty-eight per cent. of the net assets in mahals in which the number of proprietors is large and their circumstances are poor, if an assessment at this level will not involve a reduction of the existing demand.

Provided, thirdly, that the revenue assessed may be less than thirty-five per cent. of the net assets in cases where the number and circumstances of the proprietors or the existence of heavy charges on account of *malikana* justify a reduction below thirty-five per cent. of the net assets, but shall not in any such case be less than twenty-five per cent. of the net assets.

+63-L. (1) Notwithstanding anything in section 63-K the revenue of a mahal shall not be enhanced by more than one-third of the expiring demand ; except that in any mahal in which the expiring demand when increased by one-third amounts to less than thirty per cent. of the net assets the revenue shall ordinarily be thirty per cent. of the net assets and shall in no case be less than one-fifth of the net assets.

(2) In any mahal of which the assets have been increased since the previous settlement by works of direct agricultural improvement constructed by or at the expense of the State or by an increase of not less than ten per cent. in the *assessed area, the Settlement Officer shall calculate separately the amount of the assets which is in his opinion due to the improvement or to the increase in excess of ten per cent. in the *assessed area and shall assess revenue separately thereon, and to such assessment the provisions of sub-section (1) shall not apply.

Deduction
for
improve-
ment.

U. P. Act
XVII of
1939

Percentage
of assets to
be taken as
revenue.

Limitation
of enhance-
ment.

*See United Provinces Act XI 1941.
†See United Provinces Act I of 1929.

(3) If the revenue payable in respect of any mahal has been reduced *since the last settlement on account of a temporary deterioration which has since disappeared, the revenue payable before the reduction was made shall for purposes of assessment be deemed to be the expiring demand.

Reduction of additional revenue during the currency of settlement.

+63-M. If during the currency of settlement in any mahal, in which the assets due to an increase in the cultivated area of more than ten per cent. have been calculated separately under the provisions of section 62-L(2), there is a decrease in the cultivated area of more than ten per cent. the proprietor may apply for a reduction of revenue equal to the additional revenue assessed on account of the extension in the cultivated area.

Progressive enhancement.

***63-N.** (1) If the revenue assessed on the mahal exceeds the expiring demand by more than 15 per cent., but not by more than 30 per cent., the revenue immediately payable, shall be the expiring demand with the addition of 15 per cent. thereon, plus 25 per cent. of the assets, if any, separately calculated under the provisions of sub-section (2) of section 63-L, and the full demand shall become payable on the expiry of the fifth year after assessment.

(2) If the revenue assessed on the mahal exceeds the expiring demand by more than 30 per cent., the revenue immediately payable shall be calculated as in sub-section (1) of this section, the revenue payable on the expiry of the fifth year after assessment shall be the expiring demand with the addition of 30 per cent. thereon, plus one-third of the assets, if any, separately calculated under the provisions of sub-section (2) of section 63-L, and the full demand shall become payable on the expiry of the tenth year after assessment.

(3) For the purposes of this section the expiring demand shall be deemed to include the average annual amount of owner's rate paid in the mahal, and shall be the demand payable immediately, before assessment, subject to the deduction of any remission for the fall in prices then in force, but excluding any temporary remission ordered on account of an agricultural calamity.

(4) For the purposes of this section the revenue assessed on a mahal shall be deemed to be the revenue assessed thereon after the deduction of the net enhancement which the landlord could secure as a result of proceedings for modification of rents which have been or could be instituted on or before the date on which the new revenue will come into force.

(5) Notwithstanding anything in sub-sections (1) and (2), the revenue payable at any stage shall in no case be fixed at less than one-fifth of the net assets.

Assessment proposals.

+63-O. When the Settlement Officer has completed the assessment of such area as he may think convenient he shall publish his proposals in such manner as may be prescribed by rules made under sub-section (1) of section 62 and shall consider any objections which may be made and shall then submit his proposals together with the objections, if any, and such

*See United Provinces Act XI of 1941.

† See United Provinces Act I of 1929.

orders as he may have passed thereon to the Board of Revenue who shall, subject to the sanction of the *Provincial Government, approve or modify them.

64. After the receipt of, and subject to, the orders of the Board on such proposals, the Settlement Officer shall declare the assessment of each mahal to the person with whom the settlement thereof is to be made.

If any mahal comprises two or more villages or portions of villages, the Settlement Officer shall declare the assessment of each such village or portion of village, and also the aggregate amount of the assessment of the whole mahal.

Such declaration shall be made at a time and place to be notified by the Settlement Officer.

65. (1) Subject to the provisions of section 75, the settlement shall be made—

(a) In the case of a taluqdari mahal, with the taluqdar;

(b) in the case of other mahals, with the proprietor of the mahal, or, when there are two or more proprietors, with the lumbardars, unless for special reasons the Settlement Officer decides to make the settlement with all the proprietors.

With whom
settlement
to be made.

(2) If any taluqdar or other proprietor with whom settlement would otherwise have been made—

(a) has transferred possession of his mahal or share to a mortgagee, the settlement may be made with such mortgagee;

(b) is a lunatic, minor, or other person incapable of making a contract, the settlement shall be made on his behalf with his legal representative.

66. If the persons entitled to settlement agree to the assessment so declared, they and those whom they represent shall be liable to pay such assessment—

Effect of
agreement to
assessment
declared.

(a) if the term of the former settlement has not expired; from the date on which it expires;

(b) if such term has expired from the date of such agreement or from such subsequent date as the Board may direct;

and in mahals in which the land or part of the land is held in severalty, the Settlement Officer shall distribute such assessment on the land so held.

Distribution
of assess-
ment.

67. In any mahal where, by the established custom, the land or the amount of revenue payable by each sharer is subject to periodical re-distribution or readjustment, the Settlement Officer may, on application of the co-sharers, enforce such re-distribution or re-adjustment according to such established custom.

Enforcement
of custom at
or re-dis-
tribution of
land and
adjustment
of revenue
shares.

67-A. The Settlement Officer shall distribute the revenue assessed on each mahal over the several properties recorded separately in the register provided for by section 33(1), unless the proprietors themselves unanimously make such distribution within such time as the Settlement Officer

Distribution
of revenue.

*See Adaptation Order, 1937.

†See United Provinces Act I of 1929.

may consider reasonable. If they are not unanimous, it shall ordinarily be made in such a way that the revenue assessed on each share shall bear to the revenue assessed on the mahal the same proportion that the net assets of the share bear to the net assets of the mahal.

Exclusion of person refusing or failing to accept settlement.

68. If the person to be settled with refuses to accept the assessment declared by the Settlement Officer, or fails to accept such assessment within thirty days from the date of declaration by the Settlement Officer under section 64, the Settlement Officer shall report the case through the Commissioner to the Board;

and the Board may direct that the person so refusing or failing be excluded from the settlement for such term, not exceeding fifteen years from the date of such direction, as the Board thinks fit,

and the Collector may, with the previous sanction of the Board, either farm the mahal or hold it under direct management during such term, or any part thereof, and shall pay to the person so excluded any annual allowance to which he may be entitled under section 74 :

Provided that, if the mahal is a taluqdari mahal, the taluqdar shall not be excluded from the settlement of his entire mahal or of a portion thereof without the sanction of the *Provincial Government.

Offer of farm to under-proprietor.

69. If a taluqdar is excluded from the settlement of any portion of his taluqa under section 68, and if such portion is held in sub-settlement by an under-proprietor, the farm of such portion shall be offered to such underproprietor on such terms as the Board may in each case direct.

Allowance to excluded taluqdar.

70. If such under-proprietor accepts the assessment so offered, the taluqdar so excluded shall be entitled to an allowance out of the profits of such portion to be fixed by the Board, not exceeding the share of the gross assets (if any) to which he would have been entitled had he accepted the assessment.

In other cases the taluqdar so excluded shall (subject to the orders of the Board) be entitled to an allowance out of the profits of such portion of not less than five or more than fifteen per cent. on the amount proposed to be assessed thereon.

Offer of settlement to excluded proprietor.

71. When the term fixed under section 68 expires, the Collector shall offer settlement of the mahal to the person then entitled to settlement at such assessment as the Board may direct for the remainder of the term of settlement of the local area in which the mahal is situated. If such person refuses to accept the offer, he may, with the sanction of the Board and subject to the provisions of section 68 as far as they are applicable, be excluded from settlement for such period not exceeding the remainder of the term of the settlement of the local area as the Board may direct.

Procedure in case of some of several proprietors refusing assessment.

72. If, in a mahal in which the land or a part of the land is held in severalty, the Settlement Officer has decided to make the settlement with all the proprietors under section 65, any co-sharer refuses or fails, within thirty days from the

*See Adaptation Order, 1937.

date of the declaration by the Settlement Officer under section 64, to accept the assessment so declared, the Settlement Officer may transfer the share of the person so refusing or failing, for a term not exceeding fifteen years, to all or any of the remaining co-sharers in the mahal who may be willing to accept the transfer. The co-sharers accepting the transfer shall pay to the proprietor any annual allowance to which he is entitled under section 74.

If no co-sharer accepts such transfer, the entire mahal shall be dealt with under section 68, as if all the co-sharers had refused or failed to accept the assessment.

73. When the term fixed under section 72 expires, if the co-sharer whose share has been transferred then accepts the assessment declared by the Settlement Officer, the Collector shall put such co-sharer in possession of his share.

If such co-sharer does not so accept, the transfer shall be maintained for the remainder of the term of the settlement of the mahal.

74. Any proprietor who has been excluded from settlement under section 68, or whose share has been transferred under section 72, shall be entitled, during the term of such exclusion or transfer,—

(a) if he has no land which he would be entitled to hold upon a transfer of his proprietary rights as an ex-proprietary tenant, to receive an annual allowance of not less than five and not more than fifteen per cent. on the revenue assessed upon the mahal or share; or

(b) if he has such land, to hold it at a rent to be fixed by the Settlement Officer in accordance with the provisions of *the United Provinces Tenancy Act, 1939, and if one-third of the rent so fixed is less than fifteen per cent. on the revenue of the mahal or share, to receive such annual allowance, as, when added to the one-third aforesaid, shall be not less than five and not more than fifteen per cent. on such revenue.

75. In any mahal in the Agra Province whenever several persons possess separate heritable and transferable proprietary interests, such interests being of different kinds, the Settlement Officer shall, under the rules for the time being in force, determine—

(a) which of such persons shall be admitted to engage for the payment of the revenue, due provision being made for securing the rights of the others; and

(b) the manner and proportion in which the net profits of the mahal shall be allotted to the several persons possessing separate interests as aforesaid for the term of the settlement.

76. (1) If in any mahal coming under the provisions of section 75 the separate properties bear to each other the relation of superior and inferior, and the settlement be made with the party possessing the superior right, the Settlement Officer may make, on behalf of the superior proprietor, a sub-settlement with the inferior proprietor by which such inferior shall be bound to pay to the superior an amount equal to the

*See United Provinces Act XI of 1941.

Offer of
share to
co-sharer
whose share
has been
transferred.

Allowance to
excluded
proprietor or
to co-sharer
whose share
has been
transferred.

U. P. Act
XVII of
1939.

Power in
Agra
Province to
direct which
of several
parties
having
separate and
different
interests
shall be
admitted to
settlement,
and to
prescribe
distribution
of profits.

Powers to
make sub-
settlement
with inferior
proprietor
on behalf of
superior
proprietor of
mahal
coming
under
section 75.

Government demand in respect of the mahal, together with the share of the profits thereof allotted to the superior proprietor under section 75.

Exclusion of inferior proprietor.

(2) If the inferior proprietor refuses to agree to the sub-settlement, the mahal shall be made over to the superior proprietor for the term of settlement, and the inferior proprietor shall hold as an ex-proprietary tenant the land (if any) cultivated by him at the date of such refusal at a rent to be fixed by the Settlement Officer in accordance with the provisions of *the United Provinces Tenancy Act, 1939.

U. P. Act XVII of 1939.

(3) If one-third of the rent so fixed is less than fifteen per cent. of the profits allotted to the inferior proprietor under section 75, the superior proprietor shall pay the inferior proprietor an annual allowance, which when added to the one-third aforesaid, shall be not less than five and not more than fifteen per cent. of such profits.

(4) If the inferior proprietor cultivated no land at the date of such refusal, the superior proprietor shall pay him an annual allowance of not less than five or not more than fifteen per cent. of the profits allotted to him as the Board may direct.

Assessment on inferior proprietor when settlement made with him.

77. If the settlement of such a mahal is made with the inferior proprietor, the amount to be paid by him shall be fixed by the Settlement Officer at such a sum as may be equal to the assessment of such mahal, together with the share of the profits allowed to the superior proprietor; and in this case the share of the superior proprietor shall be realized as revenue, and paid to him by the Collector.

Power in Agra Province to make arrangements for the benefit of persons possessing rights which do not entitle them to settlement.

78. If in any mahal in the Agra Province there exist persons possessing proprietary rights therein which are not of such a nature as to entitle their possessors to settlement, the Settlement Officer may make such arrangements as shall secure such persons in possession of their existing rights, or of an equivalent thereto.

This may be done—

(a) by the formation of a sub-settlement on behalf of the proprietors with such persons for any lands actually in their possession; or

(b) in mahals held as joint undivided property and when the said rights are rights to receive from the tenants any money payment or portion of the agricultural produce, by assigning, in lieu thereof, the proprietary right in a certain portion of the mahal, the profits of which are equivalent, in the opinion of the Settlement officer, to the said payment or portion; or

(c) in such other way as shall maintain the persons referred to in the first clause of this section in enjoyment of, or of an equivalent to, their existing rights.

Determination in Oudh of amount payable to proprietor.

79. In Oudh, after declaring the assessment of a mahal, the Settlement Officer shall, in accordance with the provisions of the Oudh Sub-Settlement Act, 1866, so far as they are applicable, and subject to rules made under section 234, determine the rent to be paid by all under-proprietors in a mahal, whether holding a sub-settlement or not, and by all

holders of heritable, non-transferable leases holding under a judicial decision.

When the rent is so determined the co-sharers may agree that the rent shall be paid by one of them as their representative, and the Settlement Officer shall record such agreement, but no such agreement shall affect the joint and several responsibility of all co-sharers for the rent.

Nothing in this section shall apply to rent payable by an occupancy tenant.

80. Waste land in the Agra Province which has neither been judicially declared to be part of any mahal nor included within the boundaries of any mahal at any previous settlement, shall be marked off by the Settlement Officer;

and he shall record a proceeding declaring such land to be the property of †the Crown, and issue a proclamation to that effect calling on all persons having any claims on such land to make the same within three months from the date of the proclamation.

81. Such proclamation shall be held to be an advertisement of the disposal of such land within the meaning of Act XXIII of 1863 (*an Act to provide for the adjudication of claims to waste lands*), section 1, and any person having claims to such land must proceed according to the provisions of that Act; and for the adjudication of such claims the Settlement Officer shall have the powers of a Collector under that Act.

82. If no claim is made to the proprietary right of such waste land, or if such waste land is decided to be the property of †the Crown, but the proprietor of the adjoining mahal proves that he has therefore enjoyed the use of such land for pastoral or agricultural purposes, the Settlement Officer may assign to such mahal so much of such waste land as he may consider requisite for such purposes; and he shall mark off the remainder and declare it to be the property of †the Crown.

83. If the claimant obtain a decree under the provisions of the said Act, XXIII of 1863, for the whole or part of such waste land, the Settlement Officer shall make the settlement of the land to which a title is so established under the provisions of this chapter.

84. (1) In mahals in which there are more than one proprietor, the Settlement Officer shall record the arrangement agreed to by the persons concerned—

(a) for the distribution of the profits derived from sources common to the proprietary body;

(b) as to the nature and appointment of the village expenses;

(c) when a mahal, patti, or other sub-division of a mahal is held in joint ownership, as to the manner in which the co-sharers shall contribute to the payment of the revenue fixed on such mahal or distributed on such patti or sub-division by the Settlement Officer;

* See United Provinces Act XI of 1941.

† See Adaptation Order, 1937.

(d) as to the manner in which lambardars or co-sharers are to collect from the cultivators.

Decision of disputes.

(2) If no arrangement is agreed to, the Settlement Officer shall decide all disputes concerning any of the matters aforesaid in accordance with the existing village custom and frame the record accordingly.

Record of custom.

(3) The Settlement Officer shall also ascertain and record the existing village custom in regard to any other matter which he may be directed to record by rules made under section 234.

Presumption as to entries.

(4) All entries in the record made under this section shall be presumed to be true until the contrary is proved.

Arrangements to be determined and recorded.

85. The Settlement Officer shall, subject to rules made under section 234, determine and record—

(a) the amount of instalments of rent and the respective dates for their payment;

(b) the dates for the payment of any amount payable by inferior to superior proprietors under section 75;

(c) the dates on which profits shall be divisible by lambardars; and

(d) any other matter which he may be directed by such rules to determine and record.

Cesses to be recorded.

86. (1) A list of all cesses other than those referred to in section 56 levied in accordance with village custom shall, if generally or specially sanctioned by the *Provincial Government, be recorded by the Settlement Officer, and no cesses not so recorded shall be recoverable in any civil or revenue court; and no such list shall be altered or added to during the currency of settlement.

Conditions on collection of cesses.

(2) The *Provincial Government may from time to time impose on the collection of any cesses so sanctioned such conditions as to conservancy, police or other establishments connected with the village, bazar or fair in or on account of which the cesses are levied as it thinks fit.

(3) The †Provincial Government may, in case of doubt, declare what shall be a cess within the meaning of this section.

(4) This section shall not apply to Oudh, unless and until a list of cesses as aforesaid has been recorded by the Settlement Officer at a revision of settlement in the manner prescribed in this section.

Determination of rent of ex-proprietary, occupancy and hereditary tenants.

87. (1) The settlement officer may of his own motion, and shall, on the application of the land-holder or of an ex-proprietary, an occupancy, or a hereditary tenant, made within a period to be prescribed by rules made under section 62, determine and fix the rent of such tenant, whether by way of abatement or enhancement, or otherwise than by commutation.

(2) The settlement officer may, of his own motion, or on the application of the land-holder, or of any such tenant commute to a fixed cash rent a rent hitherto payable in kind, or

* See Adaptation Order, 1937.

† See United Provinces Act XI of 1941.

based on an estimate or appraisement of the standing crop or on rates varying with the crop sown, or partly in one of such ways and partly in another or other of such ways.

(3) In determining, abating, enhancing or commuting rents under this section, the settlement officer shall have regard—

(a) to the appropriate rent-rates sanctioned by the Board;

(b) to the condition that the rent of a tenant shall not be enhanced by more than one-fourth of the recorded rent, provided that the rent fixed after enhancement shall not ordinarily be less than three-fourths of the valuation at the appropriate sanctioned rates; and

(c) to the difference between the rent actually paid and the valuation of the holding at the appropriate rent-rates.

(4) Notwithstanding anything to the contrary in the United Provinces Tenancy Act, 1939, no suit for the enhancement or abatement of any rent in respect of which a land-holder or a tenant, as the case may be, became entitled under this section to make an application for enhancement or abatement to the settlement officer after the first day of July, 1941, whether such application was made or not, shall be entertained by a collector or assistant collector until—

(a) a period of ten years has elapsed from the last date prescribed for making such application, or

(b) the period of the settlement of the local area in which the mahal is situated has come to an end, whichever of these two periods first expires.

88. *(Omitted).

89. *(Omitted).

90. (1) An application for enhancement or abatement or commutation of rent may be brought before a Settlement Officer against or by any number of tenants collectively, provided that all such tenants are tenants to the same land-holder and all the holdings in respect of which the application is made are situated in the same mahal.

(2) No order shall be passed in any such suit affecting the interests of any persons unless the Settlement Officer is satisfied that he has had an opportunity of appearing and being heard.

(3) The order shall specify the extent to which each of the tenants is affected thereby.

91. Any rent fixed by order of the Settlement Officer under this Act shall in the case of an ex-proprietary tenant be payable from the date such ex-proprietary tenancy arose, subject to the law of limitation as to arrears of rent, and in other cases from the first day of July next following the date of such order, unless for some reason to be recorded the Settlement Officer thinks fit to direct that it shall be payable from some earlier date.

92. The Settlement Officer shall inquire into the case of all lands released, conditionally or for a term, from the payment of revenue, and shall assess such lands if it appears to

Joiner of
tenants in
applications
relating to
rent.

Rent from
what date
payable.

Inquiry in
certain case
of land held
revenue-free.

him that the conditions have been transgressed or the term has expired.

Title to hold
r.v nuc-free
to be proved.

93. (1) Any person claiming land free of revenue not recorded as revenue-free shall be bound to prove his title to hold such land free of revenue.

Report to
Government
when title
proved.

(2) If he proves his title to the satisfaction of the Settlement Officer, the case shall be reported to the * Provincial Government, whose orders thereon shall be final.

Assessment
and
settlement
on failure
of proof.

(3) If the title is not so proved, the Settlement Officer shall proceed to assess the land, and to make the settlement of it with the person in actual possession as proprietor.

Term of
settlement.

94. (a) The term of every settlement made under this chapter after the commencement of the United Provinces Land Revenue (Amendment) Act, 1929, shall be forty years:

Provided also that for special reasons to be recorded, such as serious deterioration, considerable concealment of assets or the deliberate and extensive throwing of land out of cultivation, the * Provincial Government may sanction shorter terms for individual mahals:

Provided also that for precarious tracts and alluvial areas the * Provincial Government may sanction shorter terms and provide by rule for intermediate revisions to be carried out according to methods to be prescribed by rules framed under section 234 in the case of such tracts and areas.

(b) No settlement under this chapter shall be final until it has been confirmed by the * Provincial Government.

Tenure of
land under
expired
settlement
until new
settlement
is made.

95. All persons with whom a settlement of land has been made shall, if they continue to hold the land after the term of such settlement has expired, hold upon the conditions of such settlement until a new settlement is made.

Opportunities
for
discussion
by the
Legislature.

95-A. The * Provincial Government shall give the Legislative Council¹ and the Legislative Assembly an opportunity of discussing the final settlement report and shall consider any resolution which the Council¹ or the Assembly may carry before passing order on it.

CHAPTER VI

REVISION OF ASSESSMENT AND OTHER PROCEEDINGS DURING CURRENCY OF SETTLEMENT

Short-term
settlements.

96. When the term of settlement fixed for any mahal or class of mahals is less than that fixed for the local area in which they are situated and such term expires, the Collector shall assess and settle such mahals in accordance with rules made under section 234.

Power to
invest any
officer with
powers of a
Settlement
Officer.

97. At any time during the currency of a settlement the * Provincial Government may invest any officer with the powers of a Settlement Officer under Chapter V within such limits, with such restrictions, and for such period as it thinks fit, but not so as to enable him to enhance the revenue of a mahal.

¹See Adaptation Order, 1937.

[†]See United Provinces Act XI of 1941.

98. The Collector shall inquire annually into the cases of all land released conditionally or for a term from the payment of revenue.

If the condition is broken, he shall report the case to the Commissioner for orders;

and if the term has expired or (where the grant is for the life of the grantee) if the grantee has died, he shall assess the land and report his proceedings to the Commissioner for sanction.

99. (1) Land added by alluvion to or a mahal may be assessed and settled by the Collector in accordance with rules made under section 234.

(2) When the culturable area of any mahal has been diminished by fluvial action, the Collector may, in the case of a mahal under permanent settlement, grant suspension of revenue, and in the case of a mahal not under permanent settlement revise the assessment.

100. When such assessment or revision of assessment is made in a holding in Oudh, to which the provisions of section 79 apply, the Collector shall determine the rent payable by the under-proprietor or lessee in accordance with the provisions of section 79.

101. When the revenue assessed on land held in the Agra Province by an inferior proprietor, in Oudh by a person to whom the provisions of section 79 apply has been reduced or in part suspended or remitted the Collector, may subject to rules made under section 234, make a proportionate reduction, suspension or remission in the amount payable by such inferior proprietor or such person for such land.

102. (1) For the purpose of making settlements or revising assessments under sections 96, 98 and 99 the Collector shall have the powers of a Settlement Officer.

(2) No settlement, revision of assessment or suspension of revenue made under the foregoing sections of this chapter shall be final until it has been sanctioned by the Commissioner.

103. If during the currency of a settlement the proprietary possession of any specific area other than a definite share in a mahal is transferred, the Collector may determine the proportion of the revenue payable thereon.

104. *(Omitted).

105. When the record or settlement operations are closed by notification under section 48 or section 59, all applications and proceedings then pending before the Record or Settlement Officer shall be transferred to the Collector, who shall have the powers of a Record or Settlement Officer for the disposal thereof.

CHAPTER IX

PROCEDURE OF REVENUE COURTS AND REVENUE OFFICERS

189. A Commissioner may hold his court at any place within his division.

* See United Provinces Act XI of 1941.

An Additional Commissioner may hold his court at any place within the division or divisions to which he is appointed.

A Collector, Additional Collector, an Assistant Collector (whether in charge or not of a sub-division of a district), a Record Officer, an Assistant Record Officer, a Settlement Officer or an Assistant Settlement Officer, may hold his court in any place within the district to which he is appointed.

A Tahsildar may hold his court at any place within his tahsil.

Power to enter upon and survey land.

190. The Collector, Settlement Officer, Record Officer, and their assistants, subordinates, servants, agents and workmen may enter upon and survey land, and demarcate boundaries and do all acts necessary for any purpose connected with their duties, under this or any other Act.

* * * * *

Power to transfer cases to and from subordinates.

192. The Collector, an Assistant Collector in charge of a sub-division of a district, a Tahsildar, a Record Officer, or a Settlement Officer may make over any case or class of cases, arising under the provisions of this Act or otherwise, for inquiry or decision, from his own file to any of his subordinates competent to deal with such case or class of cases;

or may withdraw any case or class of cases from any Revenue Officer subordinate to him, and may deal with such case or class of cases himself or refer the same for disposal to any other such Revenue Officer competent to deal therewith.

* * * * *

CHAPTER X

APPEALS, REFERENCE AND REVISION

Courts to which appeals lie.

210. (1) Appeals shall lie under this Act as follows :

(a) to the Collector, Record Officer, or Settlement Officer, from orders passed by any Assistant Collector or Tahsildar, Assistant Record Officer or Assistant Settlement Officer respectively ;

(b) to the Commissioner from orders passed by a Collector, Additional Collector, Record Officer, or Settlement Officer;

(c) to the Board from judicial or settlement orders passed by a Commissioner for Additional Commissioner.

(2) For the purposes of this Chapter the word "order" includes a declaration of assessment under section 64 and a partition proceeding under section 114.

(3) An appeal against a declaration of assessment made by an Assistant Settlement Officer shall lie to the Commissioner.

‡(4) No appeal shall be allowed from a non-judicial order not connected with settlement passed by a Commissioner.

†(5) When a party desires to appeal in a partition case against several decisions passed on objections relating either

*See United Provinces Act II of 1932).

†See United Provinces Land Revenue (Amendment) Act, 1932.

‡See United Provinces Board of Revenue Act, 1922.

to the partition proceedings or to the final partition he may do so in a single appeal. The period of limitation for such an appeal shall run from the date on which the partition proceedings or the final partition papers are submitted to the Collector for confirmation.

211. Unless an order is expressly made final by this First Act, an appeal shall lie to the court authorized under section appeals. 210 to hear the same, from every original order passed in any proceedings held under the provisions of this Act.

212. *Subject to the provisions of section 210 a second ^{Second} appeal shall lie to the Commissioner and Additional Commissioner, or to the Board as the case may be—

(a) when the order of the Commissioner for Additional Commissioner is an order in appeal from a declaration of assessment under section 64;

(b) when the original order has in appeal been varied, cancelled, or reversed; or

(c) on any of the following grounds (namely) :

(i) the decision being contrary to some specified law, or usage having the force of law;

(ii) the decision having failed to determine some material issue of law, or usage having the force of law;

(iii) a substantial error of defect in the procedure as prescribed by this Act, which may have produced error or defect in the decision of the case upon the merits.

Explanation—A variation of the original order in the matter of costs only is not a variation within the meaning of clause (b).

Save as above provided, no second appeal shall be allowed.

213. *Subject to the provisions of section 210 a third ^{Third} appeal shall lie to the Board on the following ground and no ^{Appeals} other (namely) :

the decision being contrary to some specified law, or usage having the force of law.

214. (1) Except as provided in sub-section (5) of section 210 no appeal to the Collector, Record Officer, or Settlement Officer shall be brought after the expiration of thirty days from the date of the order complained of. ^{Limitation for appeals.}

(2) No appeal or second appeal to the Commissioner shall be brought after the expiration of sixty days from the date of the order complained of, unless otherwise specially provided in this Act.

(3) No appeal, second appeal, or third appeal to the Board shall be brought after the expiration of ninety days from the date of the order complained of.

215. No appeal shall lie against an order admitting an appeal on the grounds specified in section 5 of the Indian Limitation Act, 1877. ^{Appeal against order admitting an appeal.}

216. (1) The appellate court may either admit or summarily reject the appeal. ^{Power of Appellate Court.}

*See United Provinces Board of Revenue Act, 1922

†See United Provinces Land Revenue (Amendment) Act, 1932

(2) If it admits the appeal, it may, reverse, vary, or confirm the order appealed against;
 or may direct such further investigation to be made or such additional evidence to be taken as it may think necessary;
 or it may itself take such additional evidence; or it may remand the case for disposal with such directions as it thinks fit.

Power to suspend execution of order of lower court.

217. When an appeal is admitted the appellate court may pending the result of the appeal, direct the execution of the order of the lower court to be stayed.

Power of Comm's. sioner, etc., to call for records and proceedings and reference to Provincial Government or Board.

218. *The Commissioner, †the Additional Commissioner, the Collector, the Record Officer, or Settlement Officer may call for and examine the record of any case decided for proceedings held by any officer subordinate to him for the purpose of satisfying himself as to the legality or propriety of the order passed and as to the regularity of the proceedings; and, if he is of opinion that the proceedings taken or order passed by such subordinate officer should be varied, cancelled, or reversed, he shall refer the case, with his opinion thereon for the orders of the Board, if the case is of a judicial nature, or connected with settlement, or for the orders of the ‡Provincial Government if the case is of a non-judicial nature not connected with the settlement;

and the Board or the ‡Provincial Government as the case may be shall thereupon pass such orders as it thinks fit.

Power of Provincial Government or Board to call for files of subordinate officers and to revise orders.

219. *The ‡Provincial Government may call for the record of any non-judicial proceeding not connected with settlement held by any officer subordinate to it, and may pass thereon such orders as it thinks fit.

The Board may call for the record of any case of a judicial nature or connected with settlement, in which no appeal lies to the Board, if the officer by whom the case was decided appears to have exercised a jurisdiction not vested in him by law, or to have failed to exercise a jurisdiction so vested, or to have acted in the exercise of his jurisdiction illegally or with substantial irregularity, and may pass such orders in the case as it thinks fit.

Power of Board to review and alter its orders and decrees.

220. (1) The Board may review, and may rescind, alter or confirm any order made by itself or by any of its members in the course of business connected with settlement.

(2) No decree or order passed judicially by it or by any of its members shall be so reviewed except on the application of a party to the case made within a period of ninety days from the passing of the decree or order, or made after such period if the applicant satisfies the Board that he had sufficient cause for not making the application within such period.

Members not empowered to alter each other's orders.

(3) A single member vested with all or any of the powers of the Board shall not have power to alter or reverse a decree or order passed by the Board or by any member other than himself.

*See United Provinces Board of Revenue Act, 1922

†See United Provinces Act II of 1932

‡See Adaption Order, 1937

CHAPTER XI

MISCELLANEOUS

226. The *Provincial Government may invest any officer in charge of a settlement with all or any of the powers of a Collector under this or any other Act for the time being in force, and any Assistant Settlement Officer with all or any of the powers conferable on an Assistant Collector under this or any other Act for the time being in force, within such limits and with such restrictions and for such period as it thinks fit.

230. An Assistant Record Officer may, subject to the control of the Record Officer, exercise all or any of the powers conferred by this Act on Record Officers.

231. An Assistant Settlement Officer when specially empowered by the *Provincial Government shall have power—

- (1) to select rent-rates and frame proposals for assessment, under section 63;
- (2) to declare assessments, under section 64;
- (3) to report regarding exclusion of proprietors from settlement for refusal to engage, under section 68, and to transfer shares, under section 72;
- (4) to determine which of several parties having separate and different interests shall be admitted to settlement, and to prescribe distribution of profits under section 75;
- (5) to make a sub-settlement, under section 76, and a settlement, under section 77;
- (6) to make arrangements for securing the rights of persons not entitled to settlement, under section 78;
- (7) to deal with waste land, under sections 80 to 83;
- (8) to determine and record matters referred to in sections 84 and 85;
- (9) to determine, enhance, abate or commute rents, under section 87;
- (10) to enquire into and assess revenue-free land, under section 92;
- (11) to decide claims to hold land revenue-free, under section 93.

232. All other powers conferred on Settlement Officers by this Act shall be exercised by Assistant Settlement Officers under such restrictions as the officer in charge of a settlement may, from time to time, impose.

(B) Jurisdiction of Civil Courts

233. No person shall institute any suit or other proceeding in the civil court with respect to any of the following matters :

- (a) the arrangement of patwaris' circles;
- (b) claims by any person to any of the offices mentioned in sections 23, 25 or 45, or to any emolument or fees

*See Adaption Order, 1937
†See United Provinces Act XI of 1941

appertaining to such office, or in respect of any injury caused by his exclusion therefrom, or claims by any person to nominate persons to such offices;

(c) the liability of any land not excepted under the provisions of section 58 to be assessed to the payment of revenue or to be notified as under settlement or record operations;

(d) the formation of the record-of-rights or the preparation, signing, or attestation of any of the documents contained therein, or the preparation of the annual registers;

(e) the claims of any person to engage for the payment of revenue, or

the validity of any engagement with *the Crown for the payment of revenue, or the amount of revenue, cess, or rate assessed or to be assessed, or distributed or to be distributed, on any mahal, or portion of a-mahal, or specific area under this or any other Act for the time being in force, or the amount to be paid to a proprietor by an inferior proprietor when that amount has been fixed by the Settlement Officer, or

the declaration of assessment, under section 64, or the term of any settlement;

(f) any claims connected with, or arising out of, any process enforced on account of neglect or refusal to accept the assessment or terms of sub-settlement proposed by, the Settlement Officer;

(g) any matters provided for in sections 75 to 83 (both inclusive);

(h) the preparation of the record referred to in sections 84 and 85;

(i) save as provided in section 44, the determination of the class of a tenant, or of the rent payable by him, or the period for which such rent is fixed under this Act;

(j) any matters provided for in sections 92, 93, and 98;

(k) partition or union of mahals except as provided in sections 111 and 112;

(l) claims to set aside a sale for arrear of revenue except on the ground of fraud under section 175;

(m) claims connected with or arising out of, the collection of revenue (other than claims under section 183), or any process enforced on account of an arrear of revenue, or on account of any sum which is by this or any other Act realizable as revenue.

* * * * *

THE FIRST SCHEDULE

(See. section 1)

1. The Kumaun Division, consisting of the districts of Naini Tal, Almora and Garhwal (exclusive of the settled tracts of the Tarai Sub-division of the Naini Tal District).
2. *In the Mirzapur District*—
 - (1) The tappa of Agori Khas and South Kon, in the pargana of Agori.
 - (2) The tappa of British Singrauli, in the pargana of Singrauli.
 - (3) The tappas of Phulwa, Dudhi and Barha, in the pargana of Bechipar.
 - (4) The Dudhi Kham estate.
3. *(Omitted).
4. The tract of country known as Jaunsar-Bawar, in the Dehra Dun District.

*See Schedule to Act VI of 1915

PART II

Relevant portions of the United Provinces Tenancy Act 1939**THE UNITED PROVINCES TENANCY ACT, 1939**

(U. P. ACT NO. XVII OF 1939)

(As amended by the U. P. ACT I of 1940)

(Passed by the United Provinces Legislative Assembly on 24th April, 1939, and by the United Provinces Legislative Council on 16th September, 1939, with certain amendments which were agreed to by the United Provinces Legislative Assembly on 3rd and 4th October, 1939).

(Received the assent of the Governor of the United Provinces on 11th December, 1939, under section 75 of the Government of India Act, 1935, and was published in the United Provinces Government Gazette, on 16th December, 1939.)

WHEREAS it is expedient to consolidate and amend the law relating to agricultural tenancies and other matters connected therewith in Agra and Oudh; It is hereby enacted as follows :

CHAPTER I

PRELIMINARY

Interpre-
tation.

3. In this Act unless there is something repugnant in the subject or context—

(1) all words and expressions used to denote the possessor of any right, title or interest in land, whether the same be proprietary or otherwise, shall be deemed to include the predecessors and successors in right, title or interest of such person,

(2) "agricultural year" means the year commencing on the first day of July and ending on the thirtieth day of June;

(3) "Board", "Commissioner", "Collector", "revenue court", "Revenue Officer", "Settlement Officer", "Assistant Settlement Officer", "Assistant Collector", "Assistant Collector in charge of a sub-division", "Tahsildar", "mahal", "lambardar", "sub-proprietor", "under-proprietor", "superior-proprietor", and "minor" have the same meaning as in the United Provinces Land Revenue Act, 1901, except that a sub-proprietor does not include a rent-free grantee;

(4) "Commissioner" includes an Additional Commissioner and "Collector" includes an Additional Collector;

(5) "crops" include shrubs, bushes, plants and climbers, such as tea bushes, rose bushes, betel plants, plantains and papayas;

U. P. ACT
III of 1901.

(6) "grove-land" means any specific piece of land in a mahal or mahals having trees planted thereon in such numbers that they preclude, or when full grown will preclude, the land or any considerable portion thereof from being used primarily for any other purpose; and the trees on such land constitute a grove;

(7) "holding" means a parcel or parcels of land held under one lease, engagement or grant, or in the absence of such lease, engagement or grant under one tenure and in the case of a thekadar includes the theka area;

(8) "improvement" means with reference to a tenant's holding :

(i) a dwelling house erected on the holding by the tenant for his own occupation or a cattle-shed or a store-house or any other construction for agricultural purposes erected or set up by him on his holding;

(ii) any work which adds materially to the value of the holding and is consistent with the purpose, for which it was let, and which, if not executed on the holding, is either executed directly for its benefit or is after execution made directly beneficial to it;

and, subject to the foregoing provisions of this clause, includes—

(a) the construction of wells, water-channels, and other works for the supply or distribution of water for agricultural purposes;

(b) the construction of works for the drainage of land, or for the protection of land from floods, or from erosion or other damage by water;

(c) the reclaiming, clearing, enclosing, levelling, or terracing of land ;

(d) the erection in the immediate vicinity of the holding otherwise than on the village site of buildings required for the convenient or profitable use or occupation of the holding ;

(e) the construction of tanks or other works for the storage of water for agricultural purposes ;

(f) the renewal or reconstruction of any of the foregoing works, or such alterations therein, or additions thereto, as are not of the nature of mere repairs :

Provided that such water-channels, embankments, enclosures, temporary wells, or other works as are made by tenants in the ordinary course of cultivation shall not be deemed to be improvements.

(9) "khudkasht" means land other than *sir* cultivated by a landlord, and under-proprietor or a permanent tenure-holder as such either himself or by servants or by hired labour;

(10) "land" means land which is let or held for growing of crops, or as grove-land or for pasturage. It includes land covered by water used for the purpose of growing *singhara* or other produce, but does not include land for the time being occupied by buildings or appurtenant thereto other than buildings which are improvements;

(11) "landholder" means the person to whom rent is, or, but for a contract express or implied would be payable, but except in Chapter VII and Chapter XIII does not include an assignee of rent, or a person who has lost the proprietary or other interest by virtue of which rent became payable to him;

(12) "landlord" means the proprietor of a mahal, or of a share, or specific plot, therein. In Agra it includes a sub-proprietor; in Oudh, except as otherwise provided in this Act, it does not include an under-proprietor;

(13) "lease" includes the counterpart of a lease;

(14) "pay" with its grammatical variations and cognate expressions, when used with reference to rent, includes "deliver" with its grammatical variations and cognate expressions;

(15) "permanent lessee" means a person in Oudh who holds under a heritable non-transferable lease and who is entered in the register maintained under the provisions of clause (b) or clause (c) of section 32 of the United Provinces Land Revenue Act, 1901;

(16) "recorded" means recorded in a register maintained under the provisions of section 32 of the United Provinces Land Revenue Act, 1901;

(17) "registered" means registered under any Act for the time being in force for the registration of documents and includes "attested" under the provisions of section 57;

(18) "rent" means whatever is, in cash or kind, or partly in cash and partly in kind, payable on account of the use or occupation of land or on account of any right in land and in Chapter VII, except when the contrary intention appears, includes sayar;

Explanation—A share of the timber or its value deliverable or payable to the landholder on a sale of trees by a grove holder is rent;

(19) "revenue" means land revenue and includes revenue assessed only for the purpose of calculating the local rate payable under the United Provinces Local Rates Act, 1914;

(20) "sayar" includes whatever is to be paid or delivered by a lessee or licensee on account of the right of gathering produce, forest rights, fisheries and the use of water for irrigation from artificial sources;

(21) "sir-holder" means a landlord, an under-proprietor or a permanent tenure-holder, who possesses *sir*;

(22) "sub-tenant" means a person who holds land from the tenant thereof other than a permanent tenure-holder, or from a grove-holder or from a rent-free grantee or from a grantee at a favourable rate of rent and by whom rent is, or but for a contract express or implied would be, payable;

(23) "tenant" means the person by whom rent is, or but for a contract express or implied would be, payable and, except when the contrary intention appears, includes a sub-tenant, but does not include a mortgagee of

proprietary or under-proprietary rights, a grove-holder, a rent-free grantee, a grantee at a favourable rate of rent or, except as otherwise expressly provided by this Act, an under-proprietor, a permanent lessee or a thekadar;

(24) "thekadar" means a farmer or other lessee of the rights in land of a proprietor, and under-proprietor or a permanent lessee or mortgagee in possession and in particular of the right to receive rents or profits, but does not include an under-proprietor or a permanent lessee.

* * * * *

CHAPTER VI.

DETERMINATION AND MODIFICATION OF RENT

General provisions as to rent

* * * * *

96. (1) Save as provided in section 126 of this Act and in section 87 of the United Provinces Land Revenue Act, 1901, when the rent of an ex-proprietary, an occupancy or a hereditary tenant or of a tenant holding on special terms in Oudh has been agreed upon, fixed, commuted, abated or enhanced in accordance with the provisions of this Act, the Agra Tenancy Act, 1926, the Oudh Rent Act, 1886, or the United Provinces Land Revenue Act, 1901, it shall not be liable to enhancement or abatement until or unless—

Period for
which rent
is not
liable to
modifica-
tion.

(a) a period of ten years, or such longer period as may have been decreed or ordered, has elapsed, or

(b) the period of the settlement of the local area in which the holding is situated has come to an end; or

(c) the area of the tenant's holding has been increased by alluvion or decreased by diluvion or encroachment, or by the taking up of land for a public purpose, or for a work of public utility, or under the provisions of section 54, or

(d) the productive powers of the land held by the tenant have been increased by fluvial action, or by an improvement effected by or at the expense of the landholder, or decreased by an improvement made by the landholder or by any cause beyond the control of the tenant.

(2) Where the rent has been varied merely on any of the grounds mentioned in clause (c) and (d) of sub-section (1) such variation shall not be considered in computing the period mentioned in clause (a) of that sub-section.

* * * * *

100. Notwithstanding anything in this chapter when a local area is under settlement, no suit for determination, commutation, abatement or enhancement of rent shall be maintainable under this Act until the time for making applications to the Settlement Officer under section 87 of the United Provinces Land Revenue Act, 1901, has passed.

Restriction
on
institution of
suits for
variation of
rent.

Rent-rates and appointment of rent-rate officer

Rent-rates applicable.

104. In any district, part of a district, or local area for which rent-rates have been determined, the sanctioned rates for the purposes of this Act shall be—

(a) the rates determined at the latest settlement or the latest revision of settlement made under the United Provinces Land Revenue Act, 1901; or

(b) the rates determined under the Agra Tenancy Act, 1926, or the Oudh Rent Act, 1886, as the case may be; or

(c) the rates determined under the provisions of this Act,

whichever are the latest.

Provision if rent-rates did or did not distinguish between occupancy, non-occupancy and statutory tenants.

105. (1) If the rent-rates referred to in section 104 do not distinguish between occupancy and non-occupancy or statutory tenants, such rates shall be deemed to be sanctioned rates for both occupancy and hereditary tenants.

(2) If the rent-rates referred to in sub-section (1) distinguished between occupancy and non-occupancy or statutory tenants, the rates sanctioned for either non-occupancy or statutory tenants shall be deemed to be sanctioned rates for hereditary tenants.

Order for determining rent-rates.

106. Notwithstanding anything to the contrary in the United Provinces Land Revenue Act, 1901, the Provincial Government may, by notification in the official *Gazette*, order that rent-rates shall be determined for any specified district or part of a district or local area, whether by revision of the most recent rent-rates or otherwise, and may appoint an officer having powers not less than those of an Assistant Collector of the first class, hereinafter called a rent-rate officer, to propose rent-rates for occupancy and hereditary tenants in accordance with the provisions of this Act and with rules made by the Board.

Duration of rent-rates.

107. When rent-rates have been determined under the provisions of this Act for any district, part of a district or local area they shall not again be determined, until a period of 20 years has elapsed, or the term of settlement of such district, part of a district or local area has expired;

Provided that the Provincial Government may order the determination of rent-rates at an earlier date on the ground that there has been a substantial rise or fall in the price of agricultural produce or of any particular form of produce;

Provided further that the Provincial Government may postpone determination of rent-rates for such period as it may deem fit either on the ground that there has been no substantial rise or fall in the price of agricultural produce or on grounds of administrative convenience.

Additional power of rent-rate officer.

108. (1) In addition to proposing rent-rates according to the provisions of this Act, the rent-rate officer shall, if so empowered by the Provincial Government, decide suits for the determination, commutation, abatement and enhancement of rent in accordance with the provisions of this Act.

(2) Such suits may be instituted in his court within such period as may be fixed by him with the sanction of the Board.

Procedure in determining rent-rates

109. (1) If the local area has previously been divided into assessment circles under the United Provinces Land Revenue Act, 1901, the rent-rate officer shall propose separate rates for each circle and for each separate class of soil previously demarcated therein unless by order of the Board the circles or the classification of soils, or both are revised by him.

(2) If a local area has not been so divided into assessment circles or if a classification of the soil thereof has not been so made or if the Board order a revision of the existing circles, or soil classification or both, the rent-rate officer shall make circles and classify the soils in the manner prescribed by section 63 of the United Provinces Land Revenue Act, 1901, and by rules made under section 62 of that Act, and shall propose rates for each class of soil in each circle.

110. (1) The rates proposed by the rent-rate officer for hereditary tenants shall be such as will result in rents payable without hardship over a series of years by cultivating hereditary tenants with substantial holdings and shall be based on genuine and stable rents paid by such tenants.

(2) In considering whether the genuine and stable rents paid by such tenants are payable without hardship over a series of years the rent-rate officer shall have regard to and compare—

(a) the level of rents paid by tenants who held or were admitted to land at different times and in particular the level of rents agreed to by tenants who were admitted to holdings in or between the years 1309 Fasli and 1313 Fasli :

(b) the prices or agricultural produce prevailing at such times ;

(c) changes in the crops grown and in the amount of the produce ;

(d) the valuation of the produce with a view to seeing that the valuation of the holdings of hereditary tenants at the proposed rates does not exceed one-fifth of such value;

(e) the expenses of cultivation, and the cost to the cultivator of maintaining himself and his family.

(3) In proposing rates for occupancy tenants in Agra the rent-rate officer shall have regard to the rates which he has proposed for hereditary tenants, and also to the rents actually paid by occupancy tenants, distinguishing between holdings of old and of recent standing. In Oudh the rates proposed for occupancy tenants shall be two annas in the rupee less than the corresponding rates for hereditary tenants.

(4) The rent-rate officer shall also record for each village whether the rates proposed by him are applicable without modification or the extent to which they require modification either for the village as a whole or for a specified area or class of soil therein and in their application to such village, area, or class the rates shall be deemed to be modified accordingly.

Circles and
soil-classi-
fication.
U. P. Act
III of 1901.

U. P. Act
III of 1901.

Basis of
rates for
hereditary
and
occupancy
tenants.

Provision
for rates
in special
cases.

111. The rent-rate officer shall not propose rates for other classes of tenants but—

(i) in tracts of unstable and shifting cultivation he may propose modified rates for non-occupancy tenants;

(ii) he may, and when the greater part of the rent of a village is paid in kind shall, propose rates for the commutation of such rents.

Procedure in
publishing
and
sanctioning
rent-rates.

112. (1) The rent-rate officer shall publish in such manner as may be prescribed the proposals and records made by him under section 110 and section 111 and shall receive and consider any objections which may be made to them.

(2) When such objections, if any, have been considered and disposed of according to the prescribed procedure the rent-rate officer shall submit the proposals and records made by him after such modification, if any, as he may think fit to the Board.

(3) On receipt of the proposals and records submitted by the rent-rate officer under sub-section (2), the Board may direct further inquiry into any of the matters contained therein.

(4) The Board shall either sanction the proposed circles, soil classifications, rent-rates and other matters recorded under section 110 and section 111 or may, for reasons to be recorded, sanction them with such modification as they think fit and the rates so sanctioned shall be sanctioned rates.

Commutation, Abatement and Enhancement of Rent

Commuta-
tion of rent.

113. Where rent has heretofore been paid in kind, or based on an estimate or appraisement of the standing crop, or on rates varying with the crop sown or partly in one of such ways and partly in another or other of such ways, the landholder or the tenant may sue for the commutation of such rent to a fixed money rent and the court shall decree the suit unless, in a case in which the landholder is the plaintiff, on a plea by the tenant that the cultivated area or the produce of the holding is exceptionally liable to fluctuation by reason of damage by wild animals, flooding, and the like, it considers that commutation is undesirable, in which case it shall dismiss the suit.

Grounds of
abatement
of rent.

114. The rent of a tenant, other than a permanent tenure-holder, or a fixed-rate tenant, shall be liable to abatement under this Act on one or more of the following grounds only—

(a) that the rent payable by the tenant is substantially greater than the rent calculated at the sanctioned rates appropriate to him; or

(b) that the productive powers of the land held by the tenant have been decreased by an improvement made by the landholder or by any cause beyond the tenant's control during the currency of the present rent; or

(c) that the area of his holding has been decreased by diluvian or encroachment or by the taking up of land for a public purpose or for a work of public utility; or

(d) that the rent is liable to abatement on some ground specified in a lease agreement or decree under which he holds.

115. The rent of a fixed-rate tenant shall be liable to abatement only on one of the grounds mentioned in clause (c) of section 114.

Abatement
of rent of
fixed-rate
tenants.

116. The rent of an under-proprietor, other than an under-proprietor who holds a sub-settlement, and of permanent lessee, other than a permanent lessee of a whole mahal or patti, shall be liable to abatement only on one of the grounds mentioned in clause (c) of section 114 or on some grounds specified in the lease, agreement or decree under which he holds.

Abatement
of rent of
under-
proprietor
and
permanent
lessee.

117. The rent of a tenant, other than a permanent tenure-holder or a fixed-rate tenant, shall be liable to enhancement under this Act on one or more of the following grounds only :

Grounds of
enhancement
of rent.

(a) that the rent payable by the tenant is substantially less than the rent calculated at the sanctioned rates appropriate to him; or

(b) that the productive powers of the land held by the tenant have been increased by fluvial action; or

(c) that the productive powers of the land held by the tenant have been increased by an improvement effected by or at the expense of the landholder; or

(d) that the area of the tenant's holding has been increased by alluvion.

118. The rent of a fixed-rate tenant shall be liable to enhancement only on the ground specified in clause (d) of section 117.

Enhance-
ment
of rent of
fixed-rate
tenant.

119. (1) The rent of a tenant shall not be enhanced by more than one-fourth of his existing rent, subject to the condition that the rent fixed shall in no case be less than three-quarters of the rent calculated at the appropriate sanctioned rates.

Limits to
enhancement
of rent.

(2) This section shall not apply to a decree or order of a court for enhancement of rent on account of an increase in area.

(3) In decreeing an enhancement of rent, if the enhancement is not less than one-fourth of the existing rent, and if the court considers that the immediate enforcement of the decree to its full extent will be attended with hardship to the tenant, the court may direct that the enhancement shall take effect by yearly increments extending over any number of years not exceeding three.

120. If a tenant who is sued for enhancement of rent proves that the whole or any portion of the enhancement decreeable is due to an improvement which was made by him within the last thirty years and which he was entitled to make, the court shall pass a decree only for such enhancement, if any, as it might have decreed if the tenant had made no improvement.

Tenant's
plea in
enhancement
suit.

121. Subject to the provisions of sub-section (4) of section 126 every decree, compromise or registered agreement for the determination, abatement, enhancement or commutation of rent shall take effect from the commencement of the agricultural year next following that in which the suit was instituted or the agreement was registered unless in the case of a decree

Decree or
agreement
in suit for
determina-
tion,
etc. of rent
when to take
effect.

the court for reasons to be recorded directs, or unless in the case of compromise or a registered agreement the compromise or agreement provides that it shall take effect from some later date.

Joinder of parties in suit relating to variation of rent.

122. (1) A suit for commutation, abatement, or enhancement of rent may be instituted against or by any number of ex-proprietary, occupancy, hereditary or non-occupancy tenants collectively :

Provided that all such tenants are tenants of the same landholder and all the holdings in respect of which the suit is instituted are situated in the same mahal and village.

(2) No decree shall be passed in any such suit affecting the interest of any person, unless the court is satisfied that he has had an opportunity of being heard.

(3) The decree shall specify the extent to which each of the holdings is affected thereby :

* * * *

Extraordinary and emergency provision

Revision of rent and revenue when there is a sudden rise in prices or in an emergency.

126. (1) Notwithstanding anything in this Act or in any other enactment for the time being in force, when the Provincial Government is satisfied that owing to some extraordinary cause there has been a sudden and substantial rise in the price of agricultural produce or that an emergency has arisen within any specified area or areas, it may with the previous approval of both Chambers of Legislature, by notification in the official *Gazette*, appoint to such area or areas an officer having powers not less than those of an assistant collector of the first class and invest him with all or any of the following powers :

(a) the powers of a rent-rate officer under this Act ;

(b) power to fix, commute, abate or enhance rents in accordance with the sanctioned rent-rates ;

(c) power in an emergency to abate rents summarily otherwise than in accordance with such rent-rates..

(2) An officer invested with powers under this section may be invested with them generally or with reference to specified cases or classes of cases and shall have all the powers of a record officer under Chapter IV of the United Provinces Land Revenue Act, 1901.

(3) Nothing in this section shall apply to the rents payable by permanent tenure-holders or fixed-rate tenants.

(4) Every order settling or commuting rent under this section shall take effect from such date not preceding the beginning of the agricultural year next following the year in which the order was passed as the officer passing it may direct.

(5) The Provincial Government shall invest the officer appointed under this section with the powers of a settlement officer under Chapter V of the United Provinces Land Revenue Act, 1901, for the purpose of revising the revenue assessed on any mahal in which rents have been settled or commuted under this section.

U. P. III of 1901.

U. P. I of 1901.

(6) If as a result of the proceedings of the officer appointed under this section the assets of a mahal, calculated in accordance with the provisions of the United Provinces Land Revenue Act, 1901, are increased or decreased such officer shall increase or decrease as the case may be, the land revenue of such mahal in the proportion which such increased or decreased assets bear to the assets before such increase or decrease was made.

U.P. III of
1901.

(7) An appeal against an order of the officer appointed under this section fixing, abating, enhancing or commuting rent shall lie to the commissioner.

(8) Except as provided in sub-section (7) no order under this section shall be questioned in any civil or revenue court.

PART III

The United Provinces Land Revenue Settlement
Rules, 1941*

**Short title
and
commencement.**

1. These rules may be called the United Provinces Settlement Rules, 1941, and shall come into force from the date of their publication in the official *Gazette*.

Definitions.

2. In these rules, unless there is anything repugnant in the subject or context—

**U. P. III of
1901.**

(a) "Act" means the United Provinces Land Revenue Act, 1901.

(b) "Board" means the Board of Revenue, United Provinces.

The Forecast

**Contents of
the forecast.**

3. In addition to any special, local or other information which may be required, the forecast to be prepared under section 58-A of the Act shall contain a concise report on the following matters :

(1) The condition and accuracy of the maps and records, with an estimate of the extent to which re-survey, map-correction and attestation of rights are required, separate details being given for alluvial areas.

(2) The general physical and economic character of the area, with brief details of the rainfall and of changes in population, communications, in the number of persons classed as proprietors, cultivators and agricultural labourers and in the number and kinds of cattle, ploughs, carts, and in agricultural wages.

(3) Variations since last settlement in the cultivated area, in the irrigated area (distinguishing variations due to public irrigation works from variations due to irrigation works made by proprietors and tenants), in cropping, and in the areas under the principal crops, and in the outturn of crops.

(4) Changes in proprietary tenures i.e. in the areas held as single and joint *zamindari*, *patti-dari*, *bhaiyachara*, etc., with details of the number of proprietors paying land revenue of (a) Rs.25 or less (b) exceeding Rs.25 but not exceeding Rs.100, (c) exceeding Rs. 100 but not exceeding Rs.250, (d) exceeding Rs.250 but not exceeding Rs.500 (e) exceeding Rs.500 but not exceeding Rs.1,000, (f) exceeding Rs.1,000 but not exceeding Rs.2,500, (g) exceeding Rs.2,500 but not exceeding Rs.5,000, (h) exceeding Rs.5,000. The total amounts paid by each of the classes (a) to (g) shall be shown, and in the case of those of class (h) the amounts paid by them individually.

(5) Changes in cultivating tenures, i.e. in *sir* and *khud-kasht* and in the various classes of tenancy, with details

*Sanctioned in Government notification no. 1528/I—565-40, dated December 8, 1941.

of the extent of sub-letting by proprietors and tenants, and of the average size of holdings.

(6) The movement of rents of various classes of tenants, with details, where possible, of the level of rents contracted in selected periods, it being made clear on what rents the rent-rates fixed at the last settlement were based.

(7) The movements of agricultural prices in the like periods.

(8) A brief review of other fiscal features, giving the areas of talhsils and parganas, and details of remissions ordered from time to time for agricultural calamities and for the fall in prices.

(9) An estimate, conforming generally with the provisions of the Act, of the effect of re-settlement on rents and revenue, with an estimate of the expenditure and with a suggested programme of work on (a) revision of maps and records, (b) re-settlement.

(10) In submitting the forecast to Government, the Board shall express their views on the advisability of undertaking the settlement.

Relation of Record Works to Settlement Work

4. When a general or partial re-survey or revision of records preliminary to settlement is ordered, the Board shall apply to Government to issue notifications placing the area under survey and record operations, under section 48 of the Act, appointing the Collector as Record Officer, with as many Assistant Record Officers as may be required, under section 49 of the Act.

5. Pending the appointment of a Settlement Officer, the Board may apply to Government to issue a notification placing the area under settlement under section 59 of the Act, and appointing the Assistant Record Officers to be Assistant Settlement Officers for the purposes of determining and recording matters referred to in sub-sections (1) and (2) of section 84 and clauses (a), (b) and (c) of section 85 of that Act.

6. When the Settlement Officer is appointed he shall satisfy himself that the necessary notifications as to the area under settlement and as to appointment and powers of officers have been published. He shall take steps to rectify any omissions and shall see that all necessary notifications are published in respect of fresh areas coming under survey, record and settlement from time to time.

7. Unless a special appointment is made the Settlement Officer shall also be appointed Record Officer on taking over. He shall, as far as his settlement duties allow, supervise the survey and record work, and shall issue such orders for the conduct and procedure thereof as may be necessary, subject to the law and rules regulating survey and record operations.

8. The Settlement Officer shall record in a memorandum the arrangements agreed to by the co-sharers, or made by himself, in regard to the matters specified in section 84 of the Act, and shall cause any agreement made in respect of any of the matters to be recorded to be attested by the parties concerned.

He shall also record in the memorandum the arrangements determined by him in regard to the matters specified in section 85(a) to (c) of the Act.

If a revision of records under Chapter IV of the Act is being carried out, the memorandum will be appended to the revised *khewat*.

Record of persons entitled to collect rent, etc.

Dates on which profits shall be divisible.

Instalments of rent and revenue.

U. P. Act XVII of 1939.

U. P. Act XVII of 1939.

Instalments of amounts payable by inferior

9. In recording the arrangements referred to in section 84 of the Act the Settlement Officer shall take steps to secure that the record of persons entitled to collect rent or other income, whether enjoyed in common or in severalty, is exhaustive, and that the share of the collections which each such person is entitled to make is exactly specified.

10. The dates on which profits shall be divisible shall be—

- (a) if the dates have been agreed on by the parties concerned, the dates so agreed on;
- (b) if the dates have been determined and recorded by the Settlement Officer, the dates so determined and recorded;
- (c) in other cases, where profits are divided with the crop, 1st February and 1st August, where profits are divided annually, 1st August.

11. (1) The Settlement Officer is required under section 85 of the Act to determine and record the amount of instalments of rent and the respective dates for their payment. He shall therefore inquire into the suitability of the existing instalments of rent and the dates on which they are payable, bearing in mind that, under section 145, of the United Provinces Tenancy Act, 1939, rents are payable (a) in the instalments and on the dates agreed on, (b) in the absence of such an agreement, in the instalments and on the dates determined and recorded by the Settlement Officer, and (c) in other cases, in instalments proportionate to the land revenue instalments payable one month before the date appointed for such instalments. If the Settlement Officer considers that the dates or amounts, or both of rent or revenue instalments should be altered, he shall after consulting the Collector, submit a separate report to the Board, through the Commissioner, giving his reasons for any changes proposed.

(2) No alteration in rent instalments may be made without obtaining the sanction of the Board, or in cases where the instalments and dates have already been agreed upon by the parties to a tenancy under section 145(a), United Provinces Tenancy Act, 1939, and no alteration in revenue instalments may be made until the previous sanction of Government has been obtained.

(3) Where the new demand has been ordered to come into force from the *rabi* instalment, any changes sanctioned in the dates and the proportionate amounts of rent and revenue instalments shall not take effect till the following *kharif* instalment.

12. Instalments of amounts payable by inferior to superior proprietors in Agra, under section 75 of the Act, shall fall due one week before the instalments of revenue.

13. The Settlement Officer shall not ascertain and record the village custom on other matters under section 84(3) of the Act, or record other matters under section 85(d) of the Act, except in conformity with rules made under section 234 of the Act.

14. The records made under sections 84 and 85 of the Act, a list of the groves excluded from assessment under rule 35, and the settlement engagement taken under rule 57 shall be bound with the revised records.

Inspection and Framing of Rent-rates

15. The course of procedure in settling a tract shall ordinarily be—

(1) Re-survey, map correction, and attestation of rights in land by the Record Staff.

(2) Inspection by the Settlement Officer of each village, with special reference to soil classification, analysis of the rent roll, inquiries as to the extent to which caste and other matters have affected the rates of rent payable by particular tenants or groups of tenants, as to actual rent collections, the amount and value of the produce of the various crops grown on the various soils, irrigated and unirrigated, as to the cultivator's costs of production and maintenance in general, as to the improvements made and their worth, as to the number and circumstances of the proprietors and the size of their shares. The Settlement Officer shall record as soon as possible after inspection a tentative note summing up, the physical and economic condition of the village in the light of the relevant facts ascertained.

(3) The grouping of villages into assessment circles, and the framing, in accordance with the provisions of section 110 of the United Provinces Tenancy Act, 1939, of rent-
rates suitable for each circle.

(4) Calculation of the circle assets in accordance with the provisions of the Act, and submission of a schedule of rent-rates for the tract to the Board with a brief rent-rate report explaining the considerations on which they have been evolved, and giving an estimate of the effect of the proposed rates on rents and on revenue.

(5) Assessment of villages and mahals in accordance with the circle rates sanctioned by the Board or, where necessary, with village rates suitable to particular villages or mahals, and proceedings under section 87 of the Act for the determination, etc. of rents.

(6) Submission to the Board of the Assessment Report of the tract.

16. (1) On appointment to the district, the Settlement Officer should study the reports of the last settlement and the orders passed thereon by higher authority and by Government; and examine the methods followed in the light of some of the soil classification maps and village notes of the last settlement. He should look at a few typical areas of the district, and form a general idea as to the system of soil classification likely to be suitable in present conditions, bearing in mind that not only

Inquiries
into village
custom on
other
matters, etc.

Records to
be bound.

Procedure of
Settlement
Officer.

U. P. Act
XVII of
1939.

the revenue of each mahal but the majority of the rents of tenants will be affected by the rent-rates finally sanctioned.

(2) Before commencing regular villagewise inspection of the pargana or other local area coming under settlement in any year, he should by a brief tour come to tentative conclusions as to the assessment circles likely to be required.

Notices to be issued.

17. He shall before commencing village inspection—

(1) issue a notice, to be affixed at the *chaupal* or other conspicuous place in each village, containing a list of the relevant matters on which he intends to make inquiry;

(2) cause proclamation to be made in the village of the dates of his inspection at least a week before the date fixed;

(3) issue a notice requiring all persons who claim allowances for improvements to file applications before the date of inspection, giving full details of the mahal, *patti*, situation and nature of the improvements, the date of construction, the approximate cost, and the extent to which the cost was met by the applicant;

(4) issue a notice drawing attention to the provisions of sub-section (4) of section 87 of the Act, and stating that applications for the abatement, enhancement, determination, fixation, and commutation of rents under that section may be presented to him at any time up to three months after the date on which the assessment proposals are laid open for inspection under rule 49.

Inspection to be made in the presence of the parties.

18. The Settlement Officer shall use his best endeavours to secure, that the matters into which he will inquire are discussed by him with the proprietors and tenants, or their representatives in the village when he is inspecting it, and that full opportunity is given to them to represent their views and to make applications on matters with which he has to deal.

Soil classification.

19. The Settlement Officer shall explain to the proprietors and tenants the principles on which he proposes to demarcate the soils of the village and shall take due note of their opinions. He shall take account of the physical differences in soils and of other characteristics, such as situation etc., which affect the rental value of soils. Unless there is good reason for making no distinction, he shall divide soil classes into "wet" and "dry." In so doing he shall not class as "wet" land which is irrigated from earthen wells of a seasonal or temporary nature; and ordinarily he shall not class as "wet" land which has not been irrigated in at least two out of five normal years ending with the year of record.

The cultivated area.

20. In considering the stability or precariousness of the village, the Settlement Officer shall inquire into any material changes in the extent of the cultivated area, and note the causes thereof in his inspection note.

Inspection of improvements.

21. The Settlement Officer shall so far as possible, satisfy himself as to the nature, condition and effects, and if necessary, the approximate cost, of improvements. For this purpose he shall cause a list to be prepared by the patwari in Form A at least a month before he inspects a village showing the nature, cost and extent of the improvements made in each mahal.

22. The Settlement Officer shall, where necessary, divide each local area into assessment circles. He shall base his division on soils and other characteristics, whether natural or artificial which affect rents. He shall form his circles of villages possessing a general similarity of soil or physical character or rent-paying capacity. Where there are well-defined tracts, with distinctive natural qualities, the Settlement Officer shall ordinarily form these tracts into assessment circles; but in forming them he shall have regard also to other characteristics, whether natural or artificial, which affect rents. When he departs from the arrangement adopted at the last settlement he shall explain the differences in his rent-rate report.

23. Before inspecting a village, the Settlement Officer shall have the rents classified according to each class of tenure, and at inspection shall inquire into such matters as the history of rents and tenures, the accuracy of entries in the records, the state of collections, and the general or special features of the rental system. Where there is a substantial grain-rented area, he shall ascertain the features of the system of crop-division or appraisement in force, and consider the merits or demerits of the system as compared with a cash-rent system, and its suitability or otherwise with reference to existence or absence of fluctuations in the cultivated area. He shall also enquire into the value of produce, into the expenses of cultivation, the cost of maintenance, and into the economic condition of cultivators generally.

24. When he has completed the inspection and his inquiries in a circle or any convenient tract, the Settlement Officer shall consider the results of his inquiries for each circle as a whole. He shall group the rents paid by hereditary tenants into periods during which the tenancies arose; and, tracing the course of prices, shall compare changes in prices with changes in the level of rents paid by hereditary tenants (or their predecessors) during such periods. In selecting suitable periods he shall distinguish rents which were contracted when prices were high from rents which were contracted when they were normal or low; showing separately and, according to such sub-division as seems necessary or appropriate, rents contracted prior to and in or after 1339, Fasli. In arriving at the rents actually paid by genuine tenants with substantial holdings, he shall exclude on the one hand speculative or high unstable rents paid or offered by part time or petty cultivators, and the rents of cultivators of special skill and industry, such as *muraos*, *kachhis*, etc., and on the other rents which are not genuine or which are low owing to kinship or favour with the proprietor, to the payment of *premia* for admission, and the like. The Settlement Officer shall compare the movement of rents with the movement of prices; and of the value of produce, gation, etc. He shall frame circle rates for hereditary tenants after considering fully the rents actually paid by hereditary tenants with substantial holdings, the relation of valuation at the proposed rates to the value of the produce, and the results of his inquiries into the expenses of cultivation and into the costs of maintenance for such tenants.

Rent-rates
for
occupancy
tenants.

U. P. Act II
of 1901.

Rates in
special cases.

Submission
of rent rate
proposals.

25. In Oudh, the rates proposed for occupancy tenants shall be two annas in the rupee less than the corresponding rates for hereditary tenants. In Agra, unless the difference between the rents paid by occupancy tenants, and the rents paid by hereditary tenants is so small that no separate rates are necessary, the Settlement Officer shall frame occupancy rates for each circle, taking into account on the one hand the rates proposed for hereditary tenants, and on the other the rents actually paid by occupancy tenants. For this purpose he shall classify and consider the rents paid and amount of land held by (a) tenants who had occupancy rights under the Agra Tenancy Act, or earlier Acts, at the last settlement, distinguishing those whose rents have been enhanced since last settlement from those whose rents have not been enhanced, (b) tenants whose period of tenure was not less than 20 years in 1926, and (c) tenants whose period of tenure was less than 20 years in 1926.

26. (1) In proposing special rates for non-occupancy tenants in tracts of unstable and shifting cultivation, the Settlement Officer shall bear in mind the uncertainty as to the possibility of cultivation and as to the yield of the crop from year to year.

(2) In proposing rates for the commutation of rents paid wholly or partly in kind, the Settlement Officer shall first consider whether the rent-rates framed for cash-rented tenants holdings in the same or similar land are suitable. If they are unsuitable he shall frame grain rates which shall take into account the actual value of the crop and the relation of the cultivated area to the area in the holdings over a series of years.

27. (1) The Settlement Officer shall submit a schedule of the rent-rates proposed by him through the Commissioner to the Board, accompanied by a map showing the villages of the area and their grouping in assessment circles, and by a brief rent-rate report, not exceeding 15 printed pages (excluding appendices, if any),—

(a) very briefly describing the tract, the soil classes (if this has not previously been done), and the assessment circles explaining briefly any important changes from the last settlement, and stating the area, in each soil class;

(b) discussing the movements of agricultural prices and any substantial changes in the nature and area of irrigation and of the various crops, and estimating changes in the amount of produce and the value thereof since the last settlement;

(c) showing the amount or percentage of land held in different tenures, and analysing the rents paid by different classes of tenants now and in previous years, and the rates at which land was leased out in these years;

(d) displaying the relation of the proposed rent-rates to the value of the produce, and any information he may obtain regarding changes in the costs of production and maintenance to an average hereditary cultivating tenant with a substantial holding.

(c) comparing the valuation of the cash-rendered area with the recorded rents and estimating the effect of modifying these rents with regard to the proposed rates;

NOTI—In districts in which remissions for the fall in prices exist, the Settlement Officer shall compare the valuation both with the recorded rent and with rents actually payable, and shall distinguish between pre-slump and post-slump tenants, i.e. tenants admitted prior to and in or after 1889 Fasli.

(f) giving a rough estimate of the assets, and of the revenue that may be assessed thereon.

(2) The report shall state that the circle rates may be modified on a consideration of the circumstances for particular villages or mahals, or for one or more of the soils therein.

***28.** (1) The Board, if they see no preliminary objection to the proposals, shall publish the schedule and report for general information and objections. In the official *Gazette* it shall only be necessary to publish the following papers, with a notification stating where copies of the full report are available for inspection and for sale to the public.

Publication
of rent-rate
proposals.

(a) The schedule of the proposed rent-rates.

(b) A list of villages comprised in each assessment circle.

(c) A statement comparing the recorded rents with the valuation of the cash-rented area at the proposed rates and with the estimated modified rents.

(d) A statement giving a rough estimate of the assets and of the revenue that may be assessed thereon.

(2) The Board shall cause copies of the schedule of proposed rates and translations thereof in Hindi and Urdu to be affixed or otherwise laid open for public inspection at the Collectorate, the Tahsil, and the Settlement Office, where a copy of the Settlement Officer's full report explaining the proposed rates and a map of the tract shall also be exhibited. The Board shall also cause printed copies of the full report to be made available for sale to the public both at the Settlement Office and at the Government Central Press.

(3) One month shall be allowed from the time of publication for objections, which may be filed before the Settlement Officer and no one else. The Settlement Officer shall consider such objections and forward them with his remarks through the Commissioner for the orders of the Board, who shall then pass orders confirming or modifying the rent-rates after considering the objections and any general criticisms which may be received by them.

(4) If the Board modify the proposed rent-rates materially, they shall cause a revised schedule of rent-rates to be published in the manner prescribed above.

29. Pending the receipt of orders confirming or modifying the rent-rates, the Settlement Officer shall work out in detail the effects, by mahals, of applying the proposed rates to all rents which are liable to modification under section 87 of the Act. If the Board modify the rates, he shall modify these calculations, in accordance with the Board's modifications.

Calculation
of actual
rental assets.

*Assessment*Assessment
of mahals.

30. On receipt of the Board's orders confirming or modifying the rent-rates, the Settlement Officer shall proceed to assess the mahals by circles in accordance with the provisions of the Act.

Village
rates.

31. In assessing a village the Settlement Officer shall state whether the circle rates are suitable or not. If they are not suitable, he shall modify them, explaining the reasons for doing so; but he shall not modify them merely on the ground that the rents in force are substantially above or below the general level of rents prevailing in the circle.

Treatment
of cash
rents.

32. The Settlement Officer shall ordinarily adopt, as the assets of the cash-rented area, the results of his calculating under rule 29 of the effects of the rent-rates on the rentals of the various classes of tenants, subject to such deductions as he deems necessary in consideration of the normal cultivated area and of any difficulties in making rent collections. He shall however consider specially the practical difficulties which may arise in the collection of rents from tenants who have hitherto enjoyed rental privilege or favour.

Treatment
of rents paid
in kind.

33. The Settlement Officer shall observe caution in the treatment of the rental assets of areas which have hitherto paid rent in kind, or which would normally pay rent in kind.

Assessment
of land held
rent-free or
without rent
being
determined
or at
forward
rates, or on
rents so low
as to bear
no relation
to the rental
value, etc.

34. If at the time of assessment the Settlement Officer has reason to believe that the entries in the record in respect of *khudkasht* or land held rent-free or at favoured or nominal rates or without rent being determined are incorrect, or are no longer correct, he may value the assets at appropriate rates in accordance with the provisions of section 63-D of the Act.

Exemption
from
assessment
of groves in
sir and
khudkasht.

35. (1) When the land on which groves of trees, such as country mangoes, the value of which lies mainly in their timber or shade and not in their fruit or like produce, are situated, is *sir* or *khudkasht* both the land and the trees shall be excluded from assessment.

(2) The Settlement Officer shall not be bound to assess every unrented grove, more particularly if the tenure of such grove is of long-standing, and he is satisfied that the proprietor does not or cannot receive a share of the income thereof from the grove-holder.

Sayar from
trees.

36. Receipts from the sale of fruit or timber of trees found in groves, or scattered singly or in small groups on land included in holdings, shall not be assessed as *sayar*, but, subject to the exemption in rule 35, the land on which such groves or trees stand shall be valued at the appropriate soil rates subject to the provisions of the proviso to clause (h) of section 63-D of the Act, the produce, such as fuel, lac, fruit, timber, etc. of trees not included in holdings, and of forests, is assessable as *sayar*.

37. When the Settlement Officer exempts from immediate assessment under section 63-D the assets of any land re-claimed from waste, he shall at the same time estimate the full assets and revenue, and declare to the proprietor the date from which the full revenue will become payable.

Land temporarily exempted from assessment under section 63-B of the Act.

Deductions for farms.

38. In the case of farms used for agricultural demonstration or experiment or for the supply of improved seed on favourable terms to petty proprietors and tenants, the deduction for proprietary cultivation shall ordinarily be not less than 25 per cent.

39. The Settlement Officer shall consider which is the most suitable method of allowing the deduction prescribed by section 63-J of the Act in the circumstances of the mahal. In most cases, and particularly where mahals or *pattis* are very small, inequalities and difficulties in the distribution of assessment will be avoided if allowance is made at the difference between "wet" and "dry" rates on the area commanded or irrigated by an irrigation work or at the difference between the rate for a superior soil and the rate for a soil inferior to it, where there are no separate "wet" and "dry" rates for the area. Where the worth of an improvement consists mainly in increasing the stability of the assets, e.g. by affording additional protection against drought, or where an allowance based on the difference between the rent-rates of different soil classes would be inadequate, it may be suitable to make the deduction on the basis of the cost of the improvement. The amount of a deduction should not ordinarily exceed the increase in rental valuation due to the improvement or else the amount which would represent a fair return, in no case exceeding 10 per cent. on the capital expended.

40. (1) In the case of all improvement made by a tenant, the allowance shall ordinarily be limited to the amount of benefit which could be allowed to the tenant, under section 120 of the United Provinces Tenancy Act, in an enhancement suit.

(2) Where, a proprietor has compensated a tenant for an improvement made by him, the improvement shall be treated as an improvement made by the proprietor.

41. Before deciding what percentage of the net assets should be taken as revenue according to the provisions of section 63-K of the Act, the Settlement Officer must satisfy himself that the rent-rates selected for the village make due allowance for any substantial inferiority or superiority. He should note whether the village is up to the average of the circle, or below or above the average; and in proposing a settlement for the full ordinary term, he shall be careful to see that in the rates applied and in the assets accepted, he has made sufficient allowance for any fluctuations in prosperity which the history of the village indicates as likely to occur.

42. While a settlement for the full term is preferable in the public interest to a settlement for a shorter term when the fluctuations of cultivations are slight or the deterioration is not serious, the Settlement Officer shall bear in mind the provisions of section 94 of the Act enabling him to propose shorter terms for individual mahals or for precarious tracts,

as well as for alluvial areas. For a temporarily deteriorated village the Settlement Officer may, if he considers it necessary, propose a settlement at a reduced assessment for a period of ten years in order to enable the village to recover, while fixing the full demand to be enforced thereafter.

Percentage taken as revenue.

43. The Settlement Officer shall state the reasons for the percentage he takes of the net assets.

Progressions

44. Where assets have been separately calculated under the provisions of sub-section (2) of section 63-I of the Act, and the Settlement Officer considers that the total initial or intermediate enhancements as provided by sub-sections (1) and (2) of section 63-N of the Act would involve hardship, he may propose as initial or intermediate progressions amounts which are less than those calculated according to the provisions of section 63-N.

Assessment of bhaiyachara and pattidari mahals.

45. In *bhaiyachara* mahals and in *pattidari* mahals which contain a large number of *pattis*, and in all mahals which contain a considerable area of under-proprietary land or miscellaneous property, and when the net assets have been calculated by processes involving the reduction of recorded rents, allowances for precariousness or improvements, and the like, the Settlement Officer may if he thinks that it will result in greater fairness in assessment consider the amount of revenue which should be assessed on the various *pattis* or miscellaneous properties included in the mahal before determining the revenue of the mahal as a whole.

Rounding.

46. To facilitate the calculation of cesses, the demand and progressive steps, if any, shall ordinarily be fixed in multiples of Rs.5. if the demand is Rs.100. or more, in multiples of Rs.2-8, if the demand is less than Rs.100 but is Rs.50 or more, and in multiples of Re.1-4 if the demand is less than Rs.50 subject to a minimum of Rs.1-4 for any mahal maintained on the roll. In the case of very small *pattis* and miscellaneous properties the demand and progressive steps may be fixed in multiples of ten annas.

Assessment of areas and mahals held revenue-free or the revenue of which is assigned,

47. (1) With reference to the definition of "revenue-free" in section 4, sub-section (10) of the Act, a mahal is "partly revenue-free" when either (a) portion or fraction of the full demand of the mahal has been declared to be waived or surrendered or (b) a specified area comprised within the mahal is held revenue-free.

(2) The Settlement Officer shall estimate the assets and assess revenue on mahals or parts of mahals of which the land revenue has been wholly assigned in the same manner as on mahals which pay revenue to the Government.

(3) The Settlement Officer shall estimate the assets of areas and mahals of which the land revenue has been wholly released compounded for or redeemed in the same manner as of mahals which pay revenue to the Government, but he shall ordinarily calculate the revenue at 40 per cent. of the assets.

(4) Where specific revenue-free areas are included in a mahal, the Settlement Officer shall calculate the assets of the entire mahal in the same manner as of mahals for the whole of which revenue is payable to the Government, but he shall

estimate and show separately the revenue of the revenue-free area :

Provided that the Settlement Officer may at his discretion, demarcate and assess as a separate mahal any such revenue-free areas.

(5) Where an area previously held revenue-free is resumed and the Settlement Officer assesses revenue on it, he may propose that the full demand thereon shall be reached by progressive stages, if in his opinion the immediate enforcement of the full demand would cause hardship.

48. In mahals to which the provisions of sections 74 to 77 of the Act apply, the Settlement Officer shall fix the amount of the *malikana* payable to the superior proprietor, if any, in accordance with the following principles : Malikana payable to superior proprietors in Agra.

(a) if the *malikana* previously payable amounts to a sum exceeding 10 per cent. of the proposed land revenue, it shall ordinarily be reduced to a sum equivalent to 10 per cent. of the proposed land revenue ;

(b) if evidence is forthcoming of an undertaking by Government that the existing *malikana* should not be liable to reduction at future re-settlement or revision of settlement, the Settlement Officer shall not reduce the *malikana* ;

(c) in cases where *malikana* has been fixed by a judicial decree, the Settlement Officer shall examine such decree where available, and fix *malikana*, accordingly ;

(d) if the *malikana* previously payable is equal to or less than a sum equivalent to 10 per cent. of the proposed land revenue, the existing sum shall be maintained.

49. (1) When the Settlement Officer has completed the proposed assessments of any assessment circle or of any tract for which it is convenient to submit a single assessment report, he shall lay open for inspection at the settlement office— Publication of assessment proposals.

(a) the schedule of rent-rates, and the rent rate report, and the map referred to in rule 27,

(b) a list of the village rates framed for particular villages or mahals and the names of the villages and mahals to which they pertain, and

(c) the *mahalwar* assessment statements.

(2) He shall notify publication by posting notices in the settlement office, the Collector's office and the tahsil headquarters and receive objections filed in his court up to a period of one month from the date to be specified on which such notice is posted in the settlement office. He shall also post to each lambardar a notice mentioning the date on which these papers have been published and stating the place where they are open to inspection. On receiving such objections the Settlement Officer may modify the rates, and the assessments.

50. (1) When the Settlement Officer has in assessment made an addition for enhancement of recorded rents under clause (a) of section 63-D or has valued any land under clause (c) or clause (f) of that section he shall immediately issue notice in form B to the lambardar. Notice to lambardar under sections 63-G and 87 of the Act.

(2) The period prescribed under section 63-G of the Act for the filing of objections shall be one month, and that prescribed under sub-section (1) of section 87 of the Act for the filing of applications for enhancement, abatement or commutation of rent shall be three months, from the date on which notice under sub-rule (2) of rule 49 is posted in the settlement office.

Landlord's failure to secure rent enhancement.

51. If any landlord satisfies the Settlement Officer that he has applied for enhancement of rent, and has failed to secure an enhancement of an amount sufficient to justify the addition which the Settlement Officer has made to the recorded rental, the Settlement Officer shall, if he has not already submitted the assessment proposals to higher authority, make the necessary reduction from the assets himself, or, if he has already submitted the assessment proposals to higher authority, report the facts to him so that he may make the reduction.

Submission of assessment proposals.

52. After the expiry of the period of one month mentioned in rule 49 the Settlement Officer shall submit through the Commissioner to the Board for orders—

(a) the *mahalwar* assessment statements, with the reasons for the proposed assessment of each mahal recorded on each, together with such objections as he may have received and his remarks thereon;

(b) the list of village rates proposed for particular villages or mahals;

(c) an aggregate or total statement in the same form as the assessment statement giving the totals of the mahals included in each assessment circle, distinguishing alluvial from non-alluvial mahals;

(d) an abstract statement to show the proposed *jama* of each mahal separately in the form prescribed, distinguishing alluvial from non-alluvial mahals;

(e) the assessment report of the tahsil or area.

Assessment report.

53. (1) This report shall not without special sanction exceed 40 printed pages, inclusive of prescribed statements, but exclusive of any other statements or tables which the Settlement Officer deems necessary. Supplementary reports for small areas shall be avoided.

(2) The report shall include a concise description of the tract and of its river and drainage system, its topographical divisions, if any, and of the communications, trade, towns, and markets. It shall compare the past and present conditions of the tract with reference to cultivated and irrigated areas, rainfall, population and crop statistics. It shall note the character and economic condition of the proprietary body, the changes in it since the last settlement, the cultivating tenures, the castes and economic condition of cultivators, and any influence which caste has had upon rents. It shall briefly discuss the character of the expiring settlement and trace the movement of prices and rents, and give an account of the rental system and rates prevailing. The Settlement Officer shall furnish a map showing the divisions of tract into assessment circles, and describe and justify the circle classification. He shall explain the soil classification, state the soil areas, and compare them with those of last settlement. He shall give an account of his analysis of rent rolls and of the methods

by which he obtained the rates. If he has framed separate grain rates, he shall report on his inquiries into grain rents and explain the method by which he deduced the grain rents. He shall state the total area and previous and modified rental of the land held by each class of tenants for which he has had separate figures prepared. He shall compare the valuation and the accepted assets of soil areas with the total rent paid by cash-paying tenants and with such portions of it as the analysis of rent rolls may show to be specially important. He shall make a similar comparison when necessary between the recorded rent of grain-rented areas and their valuation and accepted assets at grain rates.

(3) The Settlement Officer shall explain and justify the assets accepted under each head of the rent roll, the recorded and the accepted *sayar*, and the methods by which the assumption areas have been valued. He shall discuss any additions that he may have found necessary to make on account of land deliberately thrown out of cultivation or excluded from holdings, in anticipation of settlement or for other reasons, the allowance for proprietary cultivation and improvements, and miscellaneous deductions, such as those made to secure a stable area for the basis of assessment. He shall state and justify the proportion of the assets taken as revenue and compare the proposed assessment with the expiring demand. He shall compare the incidences of the old and the proposed revenue on the cultivated area and on the area assessed.

(4) The Settlement Officer shall also report the extent to which he has applied village rates and the names of the villages in which he has applied them the number of mahals in which he proposes to arrive at the full *jama* by progressive stages, and the total or the revenue proposed at each stage.

(5) He shall also include a brief report as to the action taken under the alluvial rules.

(6) The report shall be prefaced by a table of contents showing clearly which chapters and paragraphs deal with the various matters in the report.

(7) An appendix shall give a list of precarious villages, or areas showing the kind or kinds of calamities to which they are specially liable.

Rent Proceedings

54. Inasmuch as applications under section 87 of the Act may be presented up to a date three months after the date on which the proposed village rates and the *mahalwar* assessments are laid open for inspection, the Settlement Officer must satisfy himself beforehand that he has sufficient staff for the prompt decision of such applications, and of cases which he initiates of his own motion.

Staff for
deciding
applications.

***54-A.** No decree need be prepared in cases under section 87 of the United Provinces Land Revenue Act in which a Settlement or an Assistant Settlement Officer modifies rents, whether of his own motion or on application, except when he considers it necessary to do so in the interest

* Sanctioned in Government notification no. 206/I—565 10, dated August 12, 1943.

of the parties. He will, however, at the end of the *terij* record a brief order to the effect that the rents have been modified as shown in column (to be specified) of the *terij*, and this order will be signed and dated by the Settlement or the Assistant Settlement Officer after the decision of such objections as may have been filed. He will also, when necessary, record a brief order stating the costs, if any, incurred, and the parties by whom and the extent to which they are to be paid.

Rent of
under-
proprietors.

55. In Oudh the Settlement Officer shall determine the rent to be paid to the superior proprietor by under-proprietors and by permanent lessees in accordance with the rules made under section 79 of the Act.

Proceedings after Assessment

Orders on
the
assessment
proposals.

56. (1) The board after considering any objections lodged shall pass provisional orders approving or modifying the assessment proposals and submit the assessment report, together with the Commissioner's review and the Board's orders, to Government for final orders.

*(2) The Government shall cause the assessment report, the Commissioner's review and the Board's order to be published for general information and objections. In the official *Gazette* it shall only be necessary to publish the following papers, with a notification stating where copies of the full report are available for inspection and for sale to the public :

- (a) The Board's order and Commissioner's review.
- (b) A schedule of the sanctioned rates for each circle.
- (c) A list of villages where special rates have been applied.
- (d) A statement showing the effect of application of the sanctioned rates to the recorded rents.
- (e) A statement showing the assets and revenue for each circle.
- (f) A list of non-alluvial villages (if any) settled for less than the full term.

*(3) The Board shall cause copies of the full report, the review and the Board's orders to be laid open for public inspection at the collectorate, the taluk, and the settlement office, and shall also make available printed copies of the full report for sale to the public both at the settlement office and at the Government Central Press.

(4) Nothing in this rule shall preclude the Commissioner or the Board from exercising their powers of adjudicating on the propriety of the assessment of individual mahals.

The
settlement
engagement.

57. (1) The settlement Officer shall, after receipt of the Board's orders on his proposals, declare the assessment and take an agreement from the persons with whom settlement is made in one of the following forms :

- (a) In the case of persons not holding their proprietary rights by sanad :

"We, the lambardars/proprietors of mahal
, pargana , agree to pay the

* Sanctioned in Government notification no: 1493/I—6-1940, dated May 15, 1943.

following revenue on condition of Government sanction from _____ to _____, and thereafter till the next settlement is made. We admit that the State has reserved to itself all rights in minerals."

(b) In the case of persons holding their proprietary rights under sanad :

" We, the lambardars/proprietors of mahal _____, pargana _____, agree to pay the following revenue on condition of Government sanction from _____ to _____, and thereafter till the next settlement is made. This agreement and any preceding settlement agreement, do not affect the rights, if any, in minerals held by us under our sanads or any such rights vested in Government."

(2) This engagement shall be witnessed by the qanungo of the pargana and the patwari of the mahal. It may be signed either by all the proprietors or by the lambardars on behalf of the proprietors, according to the Settlement Officer's decision under section 65 of the Act.

(3) The engagement shall be taken for the payment of land revenue only, and no mention will be made in the engagement or any other settlement record of the rates and cesses imposed under the United Provinces District Board Act, 1922, or U.P. Act X of 1922.

58. (1) The distribution of the assessment of each mahal shall be made by the proprietors themselves, if they desire unanimously to do so, or, if not, by the Settlement Officer. If the proprietors are unanimous in deciding upon the method by which the distribution shall be made by the Settlement Officer, he shall make it in accordance with their wishes. If they are not unanimous, he shall ordinarily make it in such a way that the revenue assessed on each share shall bear to the revenue assessed on the mahal the same proportion that the net assets of the share bear to the net assets of the mahal : Distribution of assessment.

Provided that in special cases, for reasons to be recorded, the Settlement Officer may distribute the revenue by one of the following methods, namely—

(a) so that the revenue of each share shall be enhanced or reduced in proportion to the enhancement or reduction made in the revenue of the mahal; or

(b) so that the revenue assessed on each share shall bear to the revenue assessed on the mahal the same proportion that the share bears to the mahal in anna, biswa, or other fraction; or

(c) so that the revenue assessed on each share shall bear to the revenue assessed on the mahal the same proportion that the valuation of the shares at circle rates, or village rates, bears to the corresponding rental of the mahal: or in *bhaiyachara* mahals—

(d) by a rate on the cultivated area; or

(e) by a rate on the total area, excluding unculturable land.

(2) In distributing the revenue according to the assets, the Settlement Officer shall be careful to see that the deductions

for proprietary cultivation and for improvements are allotted to the *pattis*, and to individual *khatas* within the *pattis*, to the co-sharer or co-sharers entitled to them, in accordance with the provisions of sections 63-I and 63-J of the Act and with the rules relating to deduct one for proprietary cultivation and improvements.

(3) The Settlement Officer shall give to each co-sharer or group of co-sharers concerned a copy or an extract of so much of the distribution statement as may be sufficient to show clearly the amount of the concession allowed in favour of such co-sharer or group.

(4) When a lower percentage of the assets than 40 per cent. has been taken as revenue, but a portion of the mahal has for special reasons been excepted from this lower assessment, the Settlement Officer shall take such exception into account at the distribution of the assessment.

Miscellane-
ous
proprietary
plots.

59. The Settlement Officer shall prepare a statement of assets in form no. VII of the *mahalwar* assessment statement for each miscellaneous proprietary plot included in the area of the mahals, but not owned by the proprietors of the mahal. He shall fix the assessment of such plots either at the time when he assesses the mahal or subsequently when he distributes the revenue of the mahal.

Date from
which the
new demand
shall come
into force.

60. The new demand shall come into force, unless otherwise ordered by Government,—

(1) if the period of the last settlement has already expired, with the first *kharif* instalment following the declaration of the new revenue;

(2) if the period of the last settlement has not already expired, with the first *kharif* instalment due after its expiry.

Local rates.

61. The Settlement Officer shall notify to the Collector the amount of local rates chargeable on each of the villages engaging, as well as the amount chargeable on estates or plots held revenue-free. He should also supply a list showing the nominal revenue and other particulars of any plots which are not liable to pay local rates. In this connexion, the attention, of the Settlement Officer is drawn to the rules in Chapter XII, Revenue Manual.

Abstract
stateme.t of
mahalwar
jamas.

62. The Settlement Officer shall also make over to the Collector the abstract statement referred to in clause (d) of rule 52 after the alterations (if any) ordered by the Board in the demand proposed by him have been entered in it and have been attested by the Secretary to the Board.

Procedure
by
Settlement
Officer in
the case of
a mistake in
the
assessment.

63. The Settlement Officer shall not himself revise or alter any assessment declared by him; but, should he subsequently to the declaration of assessment discover that an error or mistake affecting the amount of the assessment has been made, he shall report the facts of the case, through the Commissioner, for the orders of the Board.

Disposal of
assessment
volumes.

64. The English copies of the *mahalwar* assessment statements shall be strongly bound in volumes and kept in the Collector's English Record Office.

65. (1) When the assessment of all the mahals of the district or area under settlement has been completed, the Settlement Officer shall submit a final report, clearly and concisely summing up, for the area as a whole the character of the topography, the physical and economic conditions, the circumstances of the various classes of proprietors and tenants, the methods whereby the rent-rates were evolved, the results of modification of rents, the treatment of assets in assessment, and the results of assessment.

(2) The report shall not ordinarily exceed 30 printed pages, prescribed statements, other illustrative tables, etc., being referred to in an appendix. It shall be prefaced by a Table of Contents showing clearly which chapters and paragraphs deal with the matters in the report. Subject to the instructions of the Commissioner and the Board, the report should proceed from a brief description of general conditions (with a reference to population, trade and industry) to a description of agricultural features including cropping, rainfall, irrigation, proprietary and cultivatory tenures and conditions, changes since last settlement being noted. After a brief account of the previous fiscal history and of the record and survey operations, the report should go more fully into the nature of the soil-classification and assessment circles, the movements of rents and prices, the relation between them, the changes in produce and its value, and the costs of production and of maintenance to the cultivator; and explain the rent-rates and the results of applying the rates in dealing with applications made under section 87 of the Act. The assets accepted in assessment should be briefly explained under the various heads, and the revenue results displayed and justified, with a note of the effects of re-settlement, where it is already in force. Among miscellaneous matters, mention should be made of the costs attributable to record and survey operations and to re-settlement separately, and an estimate made of the extent to which any increase in revenue is attributable to extension of State irrigation.

(3) The report shall be accompanied by a sketch map illustrating the main tracts of the district, by an aggregate assessment statement of the whole area, and by statements showing the cost of operations and the amount of litigation.

66. The Settlement Officer shall forward the report to the Commissioner for the orders of the Board. Unless the Commissioner or the Board return the report for amendment or abbreviation, the Board shall cause it to be printed and submitted along with the Commissioner's review and their opinion to Government.

67. Before Government pass final orders on a settlement, they shall publish the final report, the Commissioner's review, and the Board's opinion in the Official Gazette.

Confirmation
settlement of
by
Government.

Miscellaneous

68. (1) The settlement officer shall have two registers of revenue-free tenures prepared in form C. Register no. I will be for muafis released in perpetuity, and will show only such perpetual muafis as are held free from any conditions and are not resumable except as escheats. Register no. II will

Preparation
of registers
of revenue
free tenures.

be for *muafis* released conditionally or for a term and will show—

(a) perpetual *muafis* held subject to the fulfilment of certain conditions, as for instance, that income be devoted to certain specific purposes, and .

(b) *muafis* other than perpetual, such as life *muafis*.

(2) The registers intended for use in the Collector's headquarters office will be prepared in English as well as in Hindustani. For tahsil offices, the settlement officer shall have extracts taken for tahsil from the registers prepared in Hindustani. These registers will replace the registers previously maintained in the Collector's office and in tahsils.

Pargana books.

69. The Settlement Officer shall have the statistics for the pargana book in the form approved for each district prepared from the assessment statements, and shall include in the pargana book an abstract of his assessment remarks, giving a brief account of the mahals and of the reasons for which any special action was taken in assessment.

Progress statements.

70. During the continuance of settlement operations, the Settlement Officer shall cause to be prepared at intervals of one month or at such shorter intervals as he may consider necessary, statements showing the progress that has been made in the preparation of records, in the disposal of cases and in the assessment work.

Annual report.

71. By 1st November in each year the Settlement Officer shall submit, through the Commissioner to the Board, a very brief report of the work accomplished up to the end of the revenue year, and of the work then remaining to be done. Statements will accompany this report showing the progress which has been made in the preparation of records in the disposal of cases, and in assessment work. The forms in which these returns are submitted will be those approved by the Board, on the report of the Settlement Officer, in the case of each district. If the Settlement Officer is leaving the district before the report is due he shall leave full notes and material with the Collector to enable the latter to make the report.

Appoint.
ment
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Collector as
Settlement
and Record
Officer on
expiry by
Settlement
Officer's
tenure.

72. When a Settlement Officer's term of appointment is about to expire and it is not possible to declare settlement or record operations or both to be closed immediately, the Settlement Officer should apply for the appointment of the Collector to be in charge of the settlement or record operations, or both, as the case may be. If the Settlement Officer hands over charge without doing this, the Collector should make the necessary application.

It is not, however, necessary to defer the formal closing of the settlement or record operations until every item of business is finished, for section 105 of the Act empowers the Collector to dispose of pending matters. Recommendations for the closing of operations should be submitted as soon as no matters other than those which the Collector can dispose of under that section remain pending.

FORM B

(See RULE 50)

Notice under sections 63G and 87 of the United Provinces Land Revenue Act (III of 1901)

NOTICE is hereby given to A, B lambardar of mahal , mauza , pargana , that in the calculation of the assets of the mahal the following addition has been made to the recorded rental :

Class of tenant	Recorded rental	Valuation at the appropriate rent rates	Accepted rental	Addition

and/or that Rs. have been included as the valuation of areas of land excluded from holdings in anticipation of settlement.

He is hereby informed that if he has any objection to make under section 63G to the proposed addition or valuation he must submit it in my court within one month from [here give the actual date]. the date on which notice was posted in the settlement office under rule 49(2) of the United Provinces Settlement Rules, 1941.

He is also informed that he may apply in my court under section 87 within three months of the above mentioned date for enhancement of rent of any exproprietary, occupancy, or hereditary tenant included in any rental mentioned above. In this connection his attention is invited to sub-section (4) of section 87 which is reproduced on the reverse.

Signed

Settlement Officer
Assistant Settlement Officer

Date

FORM C

(See RULE 68)

Form of register of revenue-free tenures

District	Pargana	Serial number	Mauza	Whether whole mauza or parcel	Area in acres and decimals	Gross assets of area entered in column 6	Conditions of grant	Name and designation of officers deciding validity of grant, with date	Number and date of Government order confirming grant	Name of grantee as per Government order	Name of present holder	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

PART IV

Rules relating to the Assessment of Alluvial Mahals in Temporarily-settled districts

CHAPTER IA OF THE REVENUE MANUAL

***RULES RELATINGS TO THE ASSESSMENT OF ALLUVIAL MAHALS IN TEMPORARILY-SETTLED DISTRICTS**

A—Introductory

A1. (1) These rules shall apply to the re-settlement of all alluvial mahals except—

(a) alluvial mahals in the areas specified in the First Schedule to the United Provinces Land Revenue Act, and
(b) alluvial mahals in permanently-settled estates.

(2) Except as provided in paragraph A25, these rules will not apply to mahals with respect to which special engagements have been made with the proprietors by or under the orders of Government.

A2. An alluvial mahal means a mahal which has been demarcated and registered under these rules as being liable to be affected by fluvial action.

A3. (1) Alluvion means :

(a) an actual increase in area caused by fluvial action;
(b) except as provided by paragraph A61, an alluvial deposit which has enabled land that was previously barren to be brought under cultivation, or has increased the assessable *sayar* income of a mahal.

(2) Diluvian means :

(a) an actual decrease in area caused by fluvial action;
or
(b) a deposit of sand or other matter which has thrown land previously cultivated out of cultivation, or has diminished the letting value of cultivated land or the assessable *sayar* income of a mahal.

A4. An unconditional long-term settlement means a settlement under the terms of which the revenue assessed on an alluvial mahal is not liable to increase or decrease during the currency of the regular settlement on account of alluvion or diluvian.

A5. (1) A conditional long-term settlement means a settlement under the terms of which the revenue assessed on an alluvial mahal is not liable to increase or decrease during the currency of the regular settlement, except as provided in this rule.

(2) When there has been an alluvial accretion to a mahal held under a conditional long-term settlement, and the cultivated area of such accretion amounts to more than 10 per

* Sanctioned in G. O. no. 509/I—137-129, dated March 6, 1944, in super-session of the Rules in Board's Circulars 7-I.

cent. of the aggregate cultivated area of the mahal, as it stood at the time of the last assessment, and of the non-alluvial mahal, if any, owned by the proprietor in the same village, such alluvial accretion shall be liable to be assessed to revenue as a separate mahal under the rules relating to octennial settlements in this chapter. No such assessment shall be made except in a year appointed for the assessment of the alluvial mahals of the pargana.

Explanation—The term “alluvial accretion” in this paragraph and in paragraph A16 includes not only the area actually added by fluvial action, but also the area which, at the time of the conditional settlement, was covered by the water of the river, but has since become dry through a change in the river-bed. It does not include land, barren at the time of such settlement which has been made culturable by subsequent changes in the river-bed.

(3) The proprietor of such a mahal shall be at liberty to surrender his engagement upon application made to the Collector at any time before the 15th day of December in any year appointed for the assessment of the alluvial mahals of the pargana. Action will then be taken by the Collector for inspection and assessment of the mahal under paragraph A35(b) and other rules relating to octennial settlements in this chapter.

A6. (1) An octennial settlement means a settlement of mahal demarcated as an alluvial mahal in which the revenue is liable to be reassessed under section 96 of the United Provinces Land Revenue Act, 1901—

(a) in the years appointed for the settlement of alluvial mahals in the pargana, or

(b) in any year on application being presented by the proprietor to the Collector before December 15, claiming that the assets of the mahal have been reduced in consequence of diluvian by more than 20 per cent. below those accepted by the assessing officer at the current settlement of the mahal.

NOTE—Where a mahal is owned by a number of proprietors the Collector shall satisfy himself that the application is on behalf of the whole proprietary body.

(2) An “octennial settlement”, in these rules, includes a settlement which provides for periodical re-settlement at intervals exceeding or falling short of eight years under paragraph A24, paragraph A52 or paragraph A66.

B—Procedure at regular settlement

A7. The Settlement Officer shall in each pargana demarcate or cause to be demarcated as a separate alluvial mahal, or as separate alluvial mahals, so much of every village as is liable to be affected by fluvial action.

A8. (1) The assessment of such mahals by the Settlement Officer shall, as far as possible, be made under the rules and in the forms prescribed for the settlement of the district.

(2) In fixing the proportion of assets to be taken, the Settlement Officer shall follow the provisions of section 63K of the United Provinces Land Revenue Act, 1901, but the

provisions of section 63L cannot be applied to alluvial mahals, and those of section 63N, if at all, only in a modified form. The Settlement Officer may, however, make proposals, if in his opinion the circumstances of the mahal justify them, for modifying the effect of large enhancements either by reducing the percentage of assets taken or by progressions, in the spirit of the provisions of these sections.

(3) Before making the assessment he shall decide after consulting the proprietors, whether an unconditional long term settlement or a conditional long-term settlement or an octennial settlement would be suitable. In cases in which he proposes to offer an unconditional long-term settlement he shall explain to proprietors entitled to such settlement under paragraph A9 that under an unconditional long-term settlement the revenue assessed on the mahal cannot be increased or decreased during the period of settlement applicable to non-alluvial mahals. Great care should be observed in selecting the area to be assessed ; and, while a larger area can usually be assessed in the case of mahals which are to be subject to the rules for octennial settlement than in the case of mahals which are to be subject to long-term settlement, recent rapid increases in the cultivated area which may be of a temporary nature should be viewed with caution.

(4) If a proprietor applies to the Settlement Officer that, in consequence of diluvian subsequent to the Settlement Officer's inspection, the assets of a mahal have materially decreased, and the revenue assessed has not yet come into force, the Settlement Officer shall inquire into the facts, and may revise his assessment, reporting the circumstances and his revised proposals to the Board.

A9. (1) An unconditional long-term settlement shall be offered to every person who is the proprietor of mahals situated in any part of the United Provinces which are, or on the completion of the district settlement are likely to be, assessed to a total revenue of not less than Rs.25,000 per annum ;

Provided that an unconditional long-term settlement shall not be made—

(a) of a mahal held in sub-settlement; or, in Oudh of a mahal held in *kabzadari* tenure, or in *guzara*; or

(b) of a mahal in respect of which the Settlement Officer, for reasons to be recorded by him, considers it inexpedient that an unconditional long-term settlement should be made.

(2) The existence of a few *arazidars* or other petty joint-proprietors, or of under-proprietors, of specific plots, in a mahal of which such a proprietor is the *malguzar*, is not necessarily a sufficient ground for refusing an unconditional long-term settlement thereof. But in any case in which such a settlement is made, the proprietor must engage that, in the event of diluvian occurring, the revenue or rent payable by such persons will be equitably re-adjusted by private agreement, and that in the event of its not being so re-adjusted, it will be open to the Collector to effect such re-adjustment.

A10. (1) Proprietors other than those mentioned in paragraph A9(1) may apply to the Settlement Officer for an unconditional long-term settlement; and the Settlement Officer shall, if he thinks that the application ought to be granted, report the case for the orders of the Board. In doing so he shall state the revenue assessed or likely to be assessed on all the mahals, non-alluvial and alluvial in the United Provinces which belong to the applicant, and the extent to which the past history of the alluvial mahals concerned indicates their cultivated area and assets to be liable to variation.

(2) The Board, if satisfied on a consideration of the whole property and general circumstances (of the applicant) that losses by diluvian will probably be not so large as to embarrass him, may sanction an unconditional long-term settlement and the settlement engagement will be taken accordingly.

(3) For the purposes of this rule, revenue nominally assessed on revenue-free properties may be taken into account in computing the total revenue.

A11. When an unconditional long-term settlement is granted under paragraph A9 or paragraph A10, the non-alluvial and alluvial mahals belonging to the proprietor in the same mauza or taluqa shall be treated for the purposes of the engagement as one mahal, i.e. the engagement shall be taken as for a single mahal or taluqa, and the revenue shall be entered in a lump sum equal to the total of the amounts sanctioned for the non-alluvial and alluvial mahals individually.

A12. When an unconditional long-term settlement is granted, an engagement shall be taken from the proprietor in the following form, which shall be attested by the Settlement Officer or an Assistant Settlement Officer :

" I _____, son of _____, caste _____, resident of village _____, pargana _____, district _____, being the proprietor of mahal _____, village _____, pargana _____, district _____, do hereby agree to pay the following annual revenue on account of the aforesaid mahal, that is to say Rs. _____ (subject to the same being sanctioned by Government) from the year _____ to the year _____, and thereafter until a new settlement shall be made, the revenue aforesaid being in no case liable to alteration on account of alluvion or diluvian within the period covered by this agreement.

I admit that the State has reserved to itself all rights minerals.

Signed _____

Attested _____."

NOTE—The term of such a settlement will ordinarily be the same as that of the regular settlement of the non-alluvial mahals of the pargana.

A13. Where the mahal is one of the description referred to in paragraph A9(2), the following clause shall be inserted

in the engagement, with such modifications as the individual case may require :

" and whereas in the aforesaid mahal there are sundry *arazidars* and under-proprietors of specific plots, I do hereby agree that in the event of diluvian occurring of the lands in the possession of such persons as aforesaid, or any of them, the revenue or rent payable in respect of the lands so affected by diluvian shall from time to time be readjusted by me in such manner and to such extent as may in every individual case be equitable, and, that in the event of my failing so to re-adjust the same, the Collector of the district will be empowered, and is hereby authorised to effect such re-adjustment the aforesaid re-adjustment being made in either case on the understanding that, should thereafter alluvion occur, the Collector of the district will be empowered, and is hereby authorized, to make from time to time such further re-adjustment as may be equitable otherwise than may be arranged by private agreement."

A14. If a proprietor, entitled under paragraph A9(1) to an unconditional long-term settlement, refuses such a settlement, he shall be offered a conditional long-term settlement, subject to the same conditions as are laid down in the proviso to sub-paragraph (1) and in sub-paragraph (2) of paragraph A9 relating to unconditional long-term settlements.

A15. (1) A conditional long-term settlement shall similarly be offered to every person who is the proprietor of mahals situate in any part of the United Provinces, which are, or on the completion of the district settlement are likely to be, assessed to a total revenue of not less than Rs.10,000 per annum.

(2) The Settlement Officer may also, if he thinks fit, and subject to the confirmation of the Board, offer a conditional long-term settlement to a proprietor whose application under paragraph A10 has been rejected. The Settlement Officer may also receive applications for such settlements and grant them at his discretion, subject to the confirmation of the Board.

A16. When a conditional long-term settlement is granted an engagement shall be taken from the proprietor in the following form, which shall be attested by the Settlement Officer or an Assistant Settlement Officer :

" I _____, son of _____, caste _____, resident of village _____, pargana _____, district _____, being the proprietor of mahal _____, village _____, pargana _____, district _____, do hereby agree to pay the following annual revenue assessed on the aforesaid mahal, subject to this revenue being sanctioned by Government that is to say Rs. _____ from the year _____ to the year _____, and thereafter till a new settlement shall be made, subject to the following conditions :

(1) The aforesaid revenue assessed on this mahal shall in no case be liable to enhancement or reduction except as hereinafter provided.

(2) If in any year appointed for the re-settlement of the alluvial mahals of the pargana in which this mahal is situated, there shall occur an alluvial accretion to this mahal, and the cultivated area of such accretion is more than 10 per cent. of the aggregate cultivated area of this mahal, as it stood at the time the present assessment was made, and of the non-alluvial mahal, if any, owned by me in the mauza in which this mahal is situated, such accretion shall be liable to be assessed as a separate mahal under the rules for the time being in force relating to the octennial settlement of alluvial mahals.

(3) I shall be at liberty to surrender this engagement on application to the Collector made before the 15th day of December in any year appointed for the re-settlement of the alluvial mahals of the pargana in which this mahal is situated.

I admit that the State has reserved to itself all rights in minerals.

Signed _____

Attested _____ ."

A17. A clause as provided in paragraph A13, with such modifications as each individual case may require, shall be included in the engagement when a conditional long-term settlement is made with the proprietor of a mahal in which there exist *arazidars* or other petty joint proprietors or under-proprietors.

A18. If a proprietor refuses a conditional long-term settlement he shall be offered an octennial settlement.

A19. An octennial settlement shall be similarly offered to every proprietor of an alluvial mahal who is not entitled under the preceding rules to be offered, or who has not been granted either an unconditional or a conditional long-term settlement.

A20. When an octennial settlement is granted, an engagement shall be taken from the proprietor in the following form, which shall be attested by the Settlement Officer or an Assistant Officer :

" I _____, son of _____, caste _____, resident of village _____, pargana _____, district _____, being the proprietor of mahal _____, village _____, pargana _____, district _____, do hereby agree to pay the following annual revenue assessed on the aforesaid mahal, subject to this revenue being sanctioned by Government that is to say Rs. _____ from the year _____ to the year _____. The aforesaid revenue shall be liable to increase or decrease in accordance with the rules for the time being in force at the following times and in the following circumstances only :

(1) In any year appointed for the re-settlement of the alluvial mahals of the pargana.

(2) In any year other than that appointed for the re-settlement of the alluvial mahals of the pargana, on application in writing made by me to the Collector before the 15th day of December for a reduction of revenue on the ground that in consequence of diluvian the assets of this mahal are more than 20 per cent. less than the assets on which the current assessment was based.

I admit that the State has reserved to itself all rights in minerals.

Signed _____

Attested _____

A21. Except as provided in paragraphs A24, A28, A52 and A64, the period of all engagements taken under paragraph A20 shall be eight years.

A26. Where the mahal is one in which the revenue is distributed over *pattis* or specific areas, the following clause shall be inserted in the engagement :

"and whereas the revenue of this mahal is distributed over *pattis* or specific areas comprised therein, I hereby agree that in the event of diluvian occurring on any such *patti* or specific areas in any year in which the mahal is not resettled or the assessment is not revised under condition (2) of the engagement, the Collector of the district shall be empowered, and is hereby authorized to make or cause to be made, such redistribution of the revenue over the said *pattis* or specific areas as may appear to him to be equitable."

A23. If a proprietor refuses an octennial settlement, the Settlement Officer shall proceed as provided by section 68 or 72 of the Land Revenue Act, 1901, as the case may be.

A24. When an octennial settlement is granted, the Settlement Officer may take an engagement for a period longer or shorter than eight years, in order that the settlement may come under revision in the year appointed in accordance with the roster prepared by him under paragraph A25(1).

A25. (1) The Settlement Officer shall prepare an alluvion and diluvian register in seven parts as follows :

Part I will consist of a list of those parganas of the district in which there are alluvial mahals, with a roster of successive years in which the alluvial mahals of each pargana are to be resettled (B. R. Form no. 39). The Settlement Officer shall arrange these years so that the alluvial mahals of each pargana come under re-settlement in rotation every eighth year, and so that alluvial mahals lying opposite each other on both banks of a river shall, as far as possible, come under re-settlement in the same year. The first and last octennial periods of settlement may be adjusted above or below eight years where necessary in order that—

(a) where the number of alluvial mahals in a tahsil is large, the octennial re-settlement in the

various parganas may be arranged so as to fall in different years, and

(b) the last period of settlement may be so arranged as to expire with the term of the regular settlement of the pargana.

Where the period of regular settlement is extended, such additions as the case may require shall be made to the entries in part I of the register.

Part II will consist of a parganawise list of all alluvial mahals in respect of which special engagements have been entered into with the proprietors by or under the orders of Government.

Part III will consist of a parganawise list of all alluvial mahals which have been settled under an unconditional long-term settlement.

Part IV will consist of a parganawise list of all alluvial mahals which have been settled under a conditional long-term settlement.

Part V will consist of a parganawise list of all alluvial mahals which have been settled under an octennial settlement.

Part VI will consist of a parganawise list of all alluvial mahals of which the revenue has been wholly released, compounded for, or redeemed.

Part VII will be left blank by the Settlement Officer for entry by the Collector of those mahals entered in part VI of which the nominal assessments are reduced under paragraph A62.

(2) The following may be taken as specimen entries in part I of this register for a district with 200 alluvial mahals spread over four parganas of two tahsils. Parganas *A* and *D* are situated in different tahsils *X* and *Y*, but on opposite banks of the same river. Parganas *B* and *C* are also situated in tahsil *X*, but their alluvial mahals are situated on other rivers. The roster years for alluvial mahals in parganas *A* and *D* will be the same, but as the number of alluvial mahals in tahsil *X* is large, different roster years for the three parganas *A*, *B* and *C* of this tahsil have been fixed.

Roster or alluvial mahals in the District

Tahsil and pargana		Number of mahals	Date of commencement of regular settlement,	Year from which each revision will take effect			Date of expiry of regular settlement
(a)	(b)			(c)	(d)	(e)	
1	2	3	4	5			
PART I							
<i>Tahsil X</i>							
Pargana A	1358 F.	1366 F.	1374 F.	132 F.
" B	1359 F.	1367 F.	1375 F.	1383 F.
" C	1357 F.	1360 F.	1373 F.	1381 F.
<i>Tahsil Y</i>							
Pargana D	1358 F.	1368 F.	1374 F.	1382 F.

A26. The register will be prepared in English for record in the Collector's office, and each talsil will be supplied with a vernacular copy of such portions as relate to it.

C—Procedure after Regular Settlement

A27. (1) When a mahal not registered as an alluvial mahal becomes liable to be affected by fluvial action during the currency of a settlement, the Collector shall, on the application of one or more of the proprietors, demarcate and register as an alluvial mahal such part of the mahal as is so liable, and shall determine what portion of the revenue of the original mahal shall be payable on that part of it which is not included in the alluvial mahal.

(2) In determining the revenue so payable, the Collector shall calculate the assets of that part as they stood at the regular settlement, as nearly as may be in the manner in which they were calculated by the Settlement Officer and shall determine the revenue as provided in paragraph A44.

(3) He shall also assess the portion demarcated as an alluvial mahal in the manner prescribed in the following rules, and such mahal shall thereafter be liable to re-settlement under these rules in every year appointed for the re-settlement of the alluvial mahals of the pargana.

(4) The revenue of the alluvial mahal and of the remainder of the original mahal shall be fixed subject to the sanction of the Commissioner.

A28. For reasons to be approved by the Board the roster of alluvial mahals may be revised during the currency of the term of regular settlement; and in that case the Collector may take engagements for a longer or shorter period than eight years, in order that the alluvial mahals of the pargana may come under re-settlement in the year in which such re-settlement is due according to the revised roster.

A29. (1) The alluvion and diluvian register will be maintained by the Collector, the names of mahals being added thereto, or removed therefrom, as from time to time may be necessary.

(2) Alluvial accretions to mahals held under conditional long-term settlements which have been assessed as separate mahals, and mahals of which conditional long-term settlements have been surrendered and which have been removed from part IV of the register, will be added to part V of the register.

A30. Except in the case of mahals held under unconditional long-term settlements, where diluvian has occurred to such an extent that no assets remain, the proprietor will be given the option of having the mahal removed from the register or of having it kept on the register at a nominal revenue of one rupee four annas per annum, realizable at the first *kist* of the year.

A31.—(1) The patwari of every circle in which there is an alluvial mahal shall report to the supervisor qanungo by December 15 in each year appointed for the re-settlement of the alluvial mahals of the pargana :

(a) the approximate area for the time being under cultivation in any alluvial accretion to a mahal held under a

conditional long-term settlement, together with the aggregate cultivated area of the mahal, as it stood at the time the conditional settlement was made, and of the non-alluvial mahal (if any) held by the proprietor in the mauza in which the mahal is situated (paragraph A5);

(b) the approximate area for the time being under cultivation in any alluvial accretion to a mahal the revenue of which has been wholly released, compounded for, or redeemed (paragraph A61);

(c) the approximate area for the time being under cultivation in any mahal the revenue of which has been wholly released, compounded for, or redeemed, and of which the nominal assessment has been reduced under paragraph A62, together with the area which was under cultivation in the year in which the nominal assessment was so reduced (paragraph A63);

(d) a list of all alluvial mahals held under octennial settlements, and the extent of the re-measurements and survey, if any, required.

(2) Such reports must be made in the year preceding that in which the revised assessments (if any) are due to take effect, e.g., if the octennial period runs from 1346 Fasli to 1353 Fasli (1945/46), the reports must be made by the 15th day of December, 1944.

A32.—(1) Map correction will ordinarily suffice in the case of alluvial mahals held under octennial settlements. This will normally be carried out by the patwari, who will also make the measurements required for furnishing information under clauses (a), (b) and (c) of paragraph A31(1). Map correction will be done under the direct supervision of the supervisor qanungo, who will be held responsible that this is done properly.

(2) If the accretions and changes are so extensive as to render the employment of a special staff necessary, the Collector should apply to the Board for an allotment of funds to meet the cost of such staff. The expenditure should not ordinarily exceed Rs.100 for the whole district, and special reasons must be given in cases where the estimated expenditure exceeds Rs.100.

A33.--Survey, map correction, and writing of records shall be carried out in accordance with the instructions contained in the "Rules and Instructions for survey of villages" but *khewat* and *khatauni* slips will not be prepared, and there will be no formal attestation. All the *khewat* entries should, however, be carefully tested by the supervisor qanungo, who shall also test such number of the *khatauni* entries as the inspecting or assessing officer may in each case prescribe.

A34.—(1) The supervisor qanungo shall examine the patwaris' reports with special reference to cases falling under clauses (a), (b) and (d) of paragraph A31(1), and shall, if necessary, correct and complete them before submitting them to the tahsildar. He shall also report through the tahsildar to the Collector the names of the mahals, if any, in which, with reference to paragraphs A5, A6 and A61—A65, re-measurement and re-survey will have to be done.

(2) The tahsildar shall examine the patwaris' and supervisor qanungos' reports, and shall certify that no mahal has been omitted in which, with reference to these rules, re-settlement is necessary. He shall also certify all cases in which re-survey is required.

A35.—The Collector shall inspect or arrange for an Assistant Collector of the 1st Class to inspect—

(a) all mahals with respect to which reports have been made under paragraph A31;

(b) all mahals with respect to which applications for surrender of conditional long-term engagements have been made under paragraph A5; and

(c) all mahals with respect to which applications for reduction of assessment have been made under paragraph A62, or paragraph A65, or subject to the provisions of paragraph A46, under paragraph A6.

A36.—(1) The inspecting officer shall demarcate the soils, and frame and submit his assessments in the prescribed form (B. R. 44 English) appended to these rules.

(2) The soil classes should ordinarily be those adopted by the Settlement Officer, these being added to, if this is necessary to express differences in the soils.

A37.—The assessment of every mahal shall ordinarily be based upon the cultivated area of the year in which the inspection is made;

Provided that—

(1) Where the cultivated area in any such year is unusually high, a smaller area based on the average cultivated area of a period of eight or more preceding years may be taken for assessment.

(2) Where land has been thrown out of cultivation in anticipation of settlement, a suitable addition on this account may be made to the assets, based on a reasonable valuation of the area so thrown out of cultivation.

(3) Land which in the year of inspection has been continuously out of cultivation for three years, and is then still out of cultivation, shall not be assessed to revenue, unless (a) it is pasture for which the landlord receives rent based on area; (b) it is land producing sayar of a kind liable to assessment; or (c) it is grove-land held by a grove-holder or included in the holding of a tenant.

A38.—(1) The recorded rental of tenants who pay cash, less such amount as in the opinion of the assessing officer cannot regularly be collected over a series of years, shall ordinarily be accepted. If recorded collections are not reliable, actual collections for the period during which the current assessment has been in force shall, so far as possible, be ascertained and considered.

(2) Where the rents are not genuine because—

(a) they are not correctly recorded,

(b) premia were taken from tenants for admission to their holdings, or

(c) they have been reduced in anticipation of settlement,

the assessing officer may substitute for the recorded rental a valuation at the sanctioned rates, as defined in sections 104 and 105, United Provinces Tenancy Act, 1939. If these rates, are not suitable for any reason, for instance because the soil classification has been subsequently changed or because the mahal has markedly deteriorated, the assessing officer may substitute rates based on genuine and stable rents actually paid by tenants of long standing in mahals of similar soils and situation. Full reasons must be given for deciding that the sanctioned rates are not suitable, and the method by which the assessing officer has calculated other rates on which to base his valuation must be fully explained. The precarious character of alluvial mahals should always be remembered, and caution should be exercised in the valuation of the cash-rented area for which the recorded assets have not been accepted.

(3) Rents which are genuine must not be rejected for inadequacy and a rent roll must not be rejected as not genuine on mere conjecture, or without good reason, which must be stated, to show that concealment of assets has taken place.

(4) Where the area accepted for assessment under proviso (1) of paragraph A37 is less than the holding area, a suitable deduction shall be made from the assets of the cash-rented area or the assumption area, or from both by excluding a valuation of the excess area at the lowest soil rates.

(5) The fluctuating nature of cultivation in alluvial mahals should be borne in mind, and additions to the cultivated area under proviso (2) of paragraph A57 on account of land thrown out of cultivation in anticipation of settlement should not be made without careful inquiry. Where it has been decided to make such addition, a moderate valuation of the additional area at the sanctioned rates, may be added to the assets of the mahal.

A39.—The assets accepted for grain-rented areas should not exceed the valuation of those areas at the rates applied to cash-rented areas. If the inspecting officer finds that grain-rented consists mainly of outlying and inferior fields, or of fields subject to special disadvantages, such as non-resident cultivators, liability to flood, or to the ravages of wild animals, he should make an allowance for such inferiority or disadvantage when valuing them.

A40.—(1) *Sir, khudkasht*, rent-free, and nominally-rented areas shall be valued at the sanctioned rates for occupancy tenants according to the provisions of sections 104 and 105, United Provinces Tenancy Act, 1939.

(2) For valuing land held without rent being determined and for areas added under sub-paragraph (2) of paragraph A37, the rates sanctioned for hereditary tenants shall be employed unless the inspecting officer considers that, in the circumstances of the mahal, lower rates should be applied, in which case his reasons should be stated.

(3) In Oudh, land held by a sub-settlement holder or by a holder of specific plots or by a permanent lessee as his *sir* or *khudkasht* shall be valued at the sanctioned rates applicable to occupancy tenants.

A41.—The inspecting officer shall make such deduction varying from 15 per cent. to 30 per cent. as appears suitable, having regard to the circumstances of the proprietors, from the valuation of the *sir* and other land which is ordinarily cultivated by the proprietors themselves. The deduction should not ordinarily exceed 25 per cent., but in a mahal in which the number of proprietors is large and their circumstances are poor and in the case of farms used for agricultural demonstration or experiment or for the supply of improved seeds on favourable terms to petty proprietors and tenants the deduction shall ordinarily not be less than 25 per cent.

NOTE—No deduction for proprietary cultivation should ordinarily be allowed in respect of *sir* which is sub-let, or of *khudkasht* which has not been continuously cultivated by the proprietor for 2 years immediately preceding settlement.

A42.—(1) When there is a market for *jhao* or thatching grass, and an actual income accrues from the sale of these and of other natural products, or from grazing fees or fisheries, such receipts as can be realized on the average over a series of years shall be assessed as *sayar*.

(2) Receipts from the produce, such as fuel, lac, fruit, timber, etc., of trees on land not included in holdings and of forest or plantations is assessable as *sayar*.

(3) Receipts from the sale of fruit or timber of trees in groves or on land included in holdings shall not be assessed as *sayar*, but the land on which such groves or trees stand shall be valued at the appropriate soil rates and assessed as agricultural land.

Exception—When the land on which groves of trees such as country mangoes are situated, the value of which lies in their timber or shade and not in their fruit or like produce, is *sir* or *khudkasht*, both the land and the trees shall be excluded from assessment.

(4) Receipts on account of stone, *kankar* or other minerals shall not be included in *sayar*.

(5) Where *sayar* consists of petty casual receipts or petty dues customarily paid by tenants, it shall not be assessed.

(6) It must be remembered that receipts of this nature fluctuate greatly; and moderation is, therefore, essential in estimating the amount to be assessed as *sayar*.

A43.—(1) Where an improvement has been made since the last assessment by or at the cost of a proprietor or under-proprietor (including an improvement made with the aid of a loan granted under Act XIX of 1883), whereby the assets or the stability of the mahal have been materially increased, or whereby protection against drought or floods has been effected, an allowance should be made at assessment by deducting from the assets an amount which shall not exceed 10 per cent. of the estimated cost of the improvement.

(2) Where such improvement has been made by or at the cost of a tenant, the inspecting officer shall make an appropriate reduction from the assets of the holding which has benefited by such improvement, unless the tenant has already received an allowance on that account under the provisions of section 120, United Provinces Tenancy Act, 1939.

A44.—(1) Ordinarily the revenue shall be assessed at 40 per cent. of the net assets. This percentage may be exceeded for the purpose of rounding but in no circumstances shall it exceed 45.

(2) The assessing officer may propose a percentage of less than 40, if he considers the mahal exceptionally precarious or exceptionally liable to damage by wild animals, or where the number of proprietors is large and their circumstances are poor, or where there are heavy malikana charges, but the percentage of assets shall not ordinarily be less than 30, and shall in no case be less than 25.

A45.—The revenue fixed on a mahal or estate (including miscellaneous property or muafī plots) shall ordinarily be in multiples of five rupees, provided that—

- (i) where the revenue is less than Rs.100, but not less than Rs.50, it may be fixed in multiples of Rs. 2-8,
- (ii) where the revenue is less than Rs.50, but not less than Rs.5, it may be fixed in multiples of Re.1-4,
- (iii) where the revenue is less than Rs.5, it may be fixed in multiples of ten annas, and
- (iv) the minimum revenue of a mahal shall be one rupee four annas, realizable at the first qist of the year.

A46.—(1) If, in any year during an octennial settlement, application is made under paragraph A6 to the Collector for a revision of the current assessment on the ground that the assets have decreased owing to diluvian by more than 20 per cent. since the current demand was assessed, the Collector shall cause preliminary inquiry to be made into the condition of the mahal, compared with the conditions prevailing when the current demand was fixed, and the reasons for the alleged decrease, if any.

(2) Decreases in assets by fluvial action may be due to diminution of the cultivated area, or to causes rendering the area on which the assessment was based no longer a fair area for assessment, or to the sterilization, partial or complete, of the area assessed. At the same time, diminution of the assessed area or sterilization in one direction may be compensated for by improvement in another. The report shall deal with these points and shall state clearly how the conclusions contained in it have been reached. In every case the inquiring officer shall report the nature and extent of the re-measurement or re-survey, if any, required for the preparation of fresh statistics, and the probable cost thereof.

(3) If the Collector, after making such further inquiry as he thinks fit, is of opinion that there have been changes due to fluvial action resulting in a decrease of assets by more than 20 per cent., he shall proceed to revise the demand in accordance with the rules for the re-settlement of alluvial mahals held under octennial engagements.

(4) If the Collector, after making such further inquiry as he thinks fit is of opinion that the assets have not decreased by more than 20 per cent. he shall offer the applicant the choice—

- (a) whether he will let the current assessment stand, or

(b) whether he elects to have a re-measurement and re-assessment done at his own expense.

The Collector shall, in his order, intimate to the applicant the probable cost in case he elects the latter alternative, and that this amount must be deposited within 15 days of receipt of the order. If the applicant elects to allow the current assessment to stand, or if he does not reply or if he does not deposit the cost within 15 days of receipt of the Collector's order, the current assessment shall stand, and the papers shall be deposited. If the applicant elects to have re-measurement done, and deposits the estimated cost, the necessary re-measurements shall be made, and the assets re-calculated. If the assets are then found to have decreased by more than 20 per cent. owing to fluvial action, and the demand is in consequence revised, the amount deposited shall be refunded to the applicant. If, as a result of such re-measurement and calculation, it is found that the assets have not decreased by more than 20 per cent., the current assessment shall stand, and the amount deposited shall not be refunded to the applicant.

A47.—The assessment remarks shall set forth—

(a) any circumstances relating to the previous history of the mahal which it may be necessary to state;

(b) a description of the character of the mahal as found at inspection;

(c) the area accepted for assessment, with reference to paragraph A37. Where an area less than the cultivated area of the year of inspection is assessed, and where an addition has been made under proviso 2 to paragraph A37, the reasons for selecting a smaller area or for deciding that land has been thrown out of cultivation in anticipation of settlement must be fully explained;

(d) any changes made in the soil classification, the treatment of recorded assets (rental and *sayar*), and the valuation of assumption areas. Where a *jamabandi* has been rejected under paragraph A38(2), the reasons for rejecting it must be fully explained;

(e) the number and circumstances of the proprietors;

(f) any special circumstances relating to tenures;

(g) reasons for the percentage of assets which it is proposed to take as revenue; and

(h) any other remarks which the assessing officer considers relevant.

A48.—Where the assessments have been made by an Assistant Collector of the 1st class, the Collector shall examine them and shall record his order about each mahalwar assessment. The assessments shall be deemed to have been made by the Collector.

A49.—(1) No assessment statement need be submitted regarding any mahal—

(a) of which the inspection is not enjoined by these rules,

(b) of which a reduction in the assets as in paragraph A6(1)(b), has not occurred, or

(c) where in the case of alluvial accretions to mahals under conditional long-term settlements, an increase in

the cultivated area as in paragraph A5(2) does not justify any change in the existing assessment.

(2) In all such cases, the original engagement shall hold good until a re-settlement is necessary under these rules, or until the mahal again comes under regular settlement.

A50.—All assessment statements involving a change in the existing jama, including those falling under paragraph A46(3), shall be submitted to the Commissioner of the division not later than May 1.

A51.—The Commissioner shall scrutinize the assessments carefully, and shall, after such modifications, as he may consider necessary, sanction the assessments and direct engagements to be taken from proprietors.

A52.—(1) The Collector shall, on receipt of the Commissioner's orders take engagements, distribute the revenue, and fix the payments to be made by under-proprietors or others wherever necessary.

(2) Such engagements shall be attested by the Collector or by an Assistant Collector of the first or second class.

(3) Where an assessment has been revised in any year other than a year appointed for the revision of the assessments of the alluvial mahals of the pargana, the period to be entered in the engagement will be the period ending with the year in which re-settlement is next due according to the register maintained under paragraph A25.

A53.—Where a proprietor refuses to engage, the Collector shall proceed as provided by section 68 or section 72 of the United Provinces Land Revenue Act, 1901.

A54.—(1) Under section 210(1)(b) of the United Provinces Land Revenue Act, 1901, an appeal lies to the Commissioner from the order of the Collector making an assessment under paragraph A48. The period of limitation for such appeals runs from the date on which the engagement has been taken from the proprietor under paragraph A52.

(2) Any orders passed by the Commissioner under paragraph A51 do not affect the powers vested in him by law in respect of appeal and revision.

(3) A second appeal lies to the Board from the order of the Commissioner on grounds specified in clauses (b) and (c) of section 212 of the said Act.

A55.—Any modifications in the assessments made by the Board in appeal or revision shall be communicated to the Commissioner, who will cause the engagement taken from the proprietor to be altered in accordance with the orders of the Board.

A56.—(1) The assessments will take effect from the 1st day of July of the Fasli year next following that in which they were made, and the new revenue will be brought on the roll of the revenue year commencing on the 1st day of October next following the date of the sanction of the Commissioner.

(2) Where the assessment of a mahal has been reduced—
 (a) on the application of the proprietor under paragraph A6(1)(b), paragraph A62 or paragraph A66, or

(b) in any year appointed for the re-settlement of the alluvial mahals of the pargana, on a ground on which an application for reduction might have been preferred under paragraph A6(1)(b), then so much of the revenue of the year in which the assessment is made as is in excess of the reduced demand, may be written off as a nominal balance under the orders of the Commissioner.

D—Revenue-free mahals

A57.—All revenue-free alluvial mahals, whether wholly or partly revenue-free, will be demarcated and registered in the same manner as revenue-paying mahals.

A58.—The assessments of alluvial mahals which are partly revenue-free, or of which the revenue has been partly or wholly assigned, will be liable to re-settlement and revision in the same manner and to the same extent as mahals which pay full revenue.

A59.—The engagements to be taken in such cases will be in the forms provided in part B of these rules, with such modifications as the circumstances of the case may require.

A60.—The assessment of alluvial mahals entered in part VI of the register, of which the land revenue has been wholly released, compounded for, or redeemed will be liable to re-settlement and revision in accordance with paragraphs A61 to A63.

A61.—All accretions to mahals referred to in the preceding paragraph are liable to be assessed to revenue. Whenever, in any year appointed for the re-settlement of the alluvial mahals of the pargana, it is found that, in consequence of alluvion involving an actual addition to the area of the mahal, there has been an accretion in which more than 25 acres have been brought under cultivation, the accretion shall be demarcated as a separate revenue-paying mahal, and shall be brought on to the register of mahals of which the assessment is liable to octennial re-settlement.

A62.—(1) The nominal assessment of any such mahal as is referred to in paragraph A60 will be liable to revision only upon application made to the Collector before the 15th day of December in any year, on the ground that the local rates payable in respect of the mahal exceed 90 per cent. of the assets thereof.

(2) For the purpose of sub-paragraph (1) of this paragraph, the assets shall be computed in the same manner as if the assessment were being revised under part C of these rules.

(3) The nominal revenue may then be revised under the rules applicable to revenue-paying mahals.

A63.—(1) A mahal of which the nominal assessment has been reduced under the preceding paragraph, shall be brought on the alluvion and diluvian register, part VII.

(2) The nominal assessment of such a mahal will be liable to be enhanced in conformity with the rules applicable to revenue-paying mahals in any year appointed for the re-settlement of the alluvial mahals of the pargana, on the ground that the assets exceed by more than 50 per cent. the assets of the year in which the assessment was reduced.

(3) Such assessment will also be liable to be further reduced in any year under the provisions of paragraph A62.

(4) If in any year appointed for the re-settlement of the alluvial mahals of the pargana, it is found that the assets of such a mahal are sufficient to justify the re-imposition of the original nominal assessment, such assessment shall be reimposed, and the name of the mahal shall be removed from part VII of the register.

E—Procedure after Partition

A64.—(1) Where a mahal held under octennial settlement has been divided into two or more mahals by a perfect partition, an engagement shall be taken from the proprietors of each of the new mahals so formed for the period ending with the next year appointed for the re-settlement of the alluvial mahals of the pargana.

(2) Such engagement shall be in the following form, which shall be attested by the Collector or an Assistant Collector of the first or second class :

"I_____, son of_____,
caste_____, resident of village_____,
district_____, being the proprietor, (or as lambar-
dar on behalf of the proprietors) of mahal_____,
village_____, pargana_____, district
_____, do hereby agree to pay the following
annual revenue assessed on the aforesaid mahal, that is
to say Rs._____, from the year_____
to the year_____ on the following conditions :

(a) that the revenue aforesaid shall be liable to re-
settlement in the next year appointed for the re-
settlement of the alluvial mahals of the pargana, in
which year this engagement shall terminate, and

(b) that in any year before such re-settlement the
aforesaid revenue shall be liable to revision upon
application in writing made by me to the Collector
before the 15th day of December for a reduction of
revenue, on the ground that in consequence of dilu-
vian the assets of this mahal are more than 20 per
cent. less than the assets on which the current assess-
ment was based.

I admit that the State has reserved to itself all rights in minerals.

*Signed*_____

A65.—(1) When any such partition has taken place, the new mahals so formed shall invariably be inspected in the next year appointed for the re-settlement of alluvial mahals of the pargana, and shall be re-settled in accordance with part C of these rules.

(2) Whether the expiring assessment is or is not altered at such re-settlement, a fresh engagement in the form prescribed in paragraph A20 shall invariably be taken from the proprietors of each of the new mahals so formed.

(3) The names of all new mahals so formed and assessed shall be entered in part V of the alluvion and diluvian register, and the name of the original mahal from which they were formed shall be deleted.

A66.—(1) The proprietor of any new mahal formed by such partition may apply in writing to the Collector before the 15th day of December in any year before the mahal is due to be re-settled under the preceding paragraph, for reduction of revenue on the ground that in consequence of diluvian the assets of the mahal are more than 20 per cent. less than the assets on which the current assessment is based.

(2) In such cases the assets shall be computed and the assessment reduced, if necessary, in accordance with the rules in part C.

(3) Where the assessment of any such mahal has been reduced under these rules, a fresh engagement in the form prescribed in paragraph A64 shall be taken.

APPENDIX

B. R. FORM NO. 44

UNITED PROVINCES

(See paragraph A36 of the rules relating to the assessment of alluvial mahals in temporarily settled district.)

ASSESSMENT STATEMENT

for

Alluvial mahal _____

Mauza _____

Pargana _____

District _____

Cultivated area when the current jama was assessed	Variation per cent.
--	---------------------

Cultivated area in the year of revision	Variation per cent.
---	---------------------

Assessment made under paragraph* of the rules*
--

on the ground of _____

*The paragraph and the rules applicable should be quoted.

I—RENT ROLLS AND COLLECTIONS

Years	Holdings area						Total demand			Recorded collections	Collection	
	Cash	Grain	Sir and khud-kasht	Rent-free, etc.	Under-proprietory (Oudh only)	Total	Cultivated area	Cash	Grain	Sayar		
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Last regular settlement 13 Fasli ..												
2. Last octennial settlement 13 Fasli ..												
3. 7th year before inspection 13 Fasli ..												
4. 6th year before inspection 13 Fasli ..												
5. 5th year before inspection 13 Fasli ..												
6. 4th year before inspection 13 Fasli ..												
7. 3rd year before inspection 13 Fasli ..												
8. 2nd year before inspection 13 Fasli ..												
9. Year before inspection 13 Fasli ..												
10. Year of inspection 13 Fasli ..												
11. Total of 9 years (lines 2-10) ..												
12. Average of above ..												

II—VALUATION AND ASSETS

Soils	Rates applied at settlement	Holdings area						Under-proprietory (Oudh only)	Total
		Cash-rented	Grain	Sir	Khud-kasht	Rent-free, etc.			
1	2	3	4	5	6	7		8	9
1.	..								
2.	..								
3.	..								
etc.									

NOTES—(1) The area figures for the year of inspection in statements I and II should agree.

(2) Uncultivated areas in holdings should be shown as denominators in the totals of columns 3-8 at the foot of statement II and in column 9. areas of new fallow should also be indicated.

1. Add for sayar _____
 2. *Add for other reasons _____
 3. Gross assets _____
 4. *Deduct for Sir and Khadkasht _____
 5. Deduct for improvements _____
 6. Deduct for other reasons _____
 7. Net assets _____

Revenue at _____ per cent. Rs. _____

* To be explained in assessment remarks with reference to paras. A37 and A41 of the rules relating to the assessment of alluvial mahals in temporarily settled districts.

III—COMPARISON OF REVENUE

Percentage of variation between current and proposed revenue (+ or -) —
— per cent.

ASSESSMENT REMARKS

(Instructions in paragraph A47 of the rules relating to the assessment of alluvial mahals in temporarily settled districts should be carefully followed.)

EXPLANATORY NOTE

Paragraph A1.—The proviso to the existing rule 1 of B. C. 7-I and Appendix A, relating to re-settlement of alluvial mahals in Bundelkhand, have been deleted so that alluvial mahals in Bundelkhand might also come under octennial re-settlement and be subject to the same rules as in the rest of the province.

Paragraph A3.—Sub-paragraph (b) of this paragraph has been re-cast. Sometimes rivers deposit sand which makes the land unculturable or reduces the culturable area, but the land may produce thatching grass or other assessable *sayar* income.

Paragraphs A5 and A6.—The definitions of conditional long-term and octennial settlements occurring in these paragraphs have been re-written in a clearer form.

Paragraph A12.—The engagement form given in this paragraph, as also in paragraphs A16, A20 and A64, has been revised, and a clause has been added in the revised form for the reservation of the State's rights in minerals as in the case of engagements at regular settlements.

Paragraph A25.—Part I of this paragraph has been completely re-drafted. A new sub-paragraph (2) has been added to this paragraph in order to explain clearly how the register referred to in sub-paragraph 1, part I, should be maintained.

Paragraph A32.—Provides that map correction should be done under the direct supervision of the supervisor kanungo who will be held responsible that the work is properly done.

Paragraph A38.—Corresponds to rule 41 of the existing rules but has been completely re-drafted. Sub-paragraph (5) is new and lays down that the fluctuating nature of cultivation in alluvial mahals should be borne in mind, and additions to the cultivated area should not be made without careful inquiry.

Paragraph A39.—Corresponds to the existing rule 42. Sub-paragraph (2) of the existing rule has been deleted in the light of the provisions of section 63D of the Land Revenue Act, as amended by Act XI of 1941.

Paragraph A42.—Corresponds to the existing rule 45 but it has been re-arranged and expanded on the lines of rules 35 and 36 of the United Provinces Land Revenue Settlement Rules, 1941, in order to explain more fully and clearly what is and is not assessable *sayar*.

Paragraph A45.—Is new and has been added on the lines of the corresponding rule applying to regular settlements.

Paragraph A46.—Corresponds to the existing rule 48. It has been re-drafted and the period of ten days fixed in sub-paragraph (4) has been extended to 15 days.

Paragraph A54.—Is a re-draft of the existing rule 56 and a reference to clause (b) of section 212 of the Land Revenue Act has been added in regard to second appeals.

Paragraph A62.—Corresponds to the existing rule 64. The words "local rates" have been substituted for the words "cesses and rates" occurring in sub-paragraph (1) of this paragraph, as no cesses are levied in revenue-free mahals.

PART V

Rules for the Guidance of Settlement Officers in Oudh for Determining Rent under section 79, United Provinces Land Revenue Act (B. C. 2-I)

**Section I.
Application of the Sub-Settlement Act, 1866.**

1. By section 79 of the United Provinces Land Revenue Act the settlement officer is required to determine, at revision of settlement, the rent to be paid by all under-proprietors in a malahal and by certain lesses in accordance with the provisions of the Sub-Settlement Act, 1866, so far as they are applicable.

The provisions of the Act which apply, other than those which only relate to the determination of rent in the first instance when the under-proprietary rights were originally decreed, are the following :

(1) Rule 2 and the circular orders therein referred to, which provide for an increase or decrease of the rent of under-proprietary plots according to variations in their value.

(2) Rule 4 which applies where an under-proprietor holding a sub-settlement has agreed with the proprietor that he should hold in perpetuity at a uniform rate of payment. In these cases the amount payable by the under-proprietor to the proprietor is, on a revision of the Government demand, liable to readjustment, so that the proportion between their respective shares of the profits may remain unaltered.

(3) Rule 6 which provides that where an under-proprietor holding a sub-settlement pays to the proprietor a share or proportion of the profits of his land, he shall in future continue to be liable for the payment of such share or proportion.

(4) Rule 7 which applies to sub-settlements other than those referred to in rules 4, 5 and 6, and which provides—

Rule 7(5) that the payment of the under-proprietor shall be adjusted according to the following rule, namely, as the former gross rental is to the former payment, so is the present gross rental to the present payment.

Rule 7(3) that in no case can the amount payable by the under-proprietor to the proprietor be less than the amount of the Government demand with the addition of 10 per cent.

(5) Rule 9 which provides that in any case in which the share of the gross rental which the under-proprietor is entitled to receive falls short of 25 per cent., such share shall be increased, so that it shall not be less than 25 per cent. of the gross rental ; and that the cost of such increase shall be borne half by the Government and half by the taluqdar.

***2.** The persons whose rent is to be determined in accordance with the above provisions are—

Section 2.
Tenures the
rent of
which is to
be deter-
mined.

- (1) all under-proprietors holding land, whether mahals, pattis or lesser areas, in sub-settlement;
- (2) all under-proprietors holding land, whether mahals, pattis or lesser areas not in sub-settlement;
- (3) all holders of heritable non-transferable leases whatever the area held, holding under a judicial decision;
- (4) all lessees whatever the nature of their right—
 - (a) whose names are recorded in the under-proprietary *khewat*,
 - (b) whose original or existing rent was fixed by a Settlement Officer, even if their names are not recorded in the under-proprietary *khewats*,
 - (c) Who are not tenants with a right of occupancy and whose rent was fixed by agreement but no contract was made regulating the mode of adjustment on a revision of the Government demand.

(1) Sub-settlements

3. The terms of the decrees under which sub-settlements are held vary greatly; but for the present purpose these tenures may be divided into the following classes :

Section 3.
Classification
of sub-settle-
ments.

- (1) where the decree fixed the respective shares in the profits of the under-proprietor and the taluqdar. These are referred to in rule 6 of the Sub-Settlement Act;
- (2) where the decree fixed the rent of the under-proprietor at a lump sum bearing no definite ratio to the land revenue, and did not assign to the under-proprietor and the taluqdar any definite shares in the profits. These are referred to in rules 4 and 7 of the Sub-Settlement Act;
- (3) where the decree fixed the rent at an amount equal to the Government revenue, *plus* a lump sum as *malikana* bearing no definite ratio to the revenue or to the profits.

4. *Class I—Where the decree fixed the shares in the profits*—In some cases the rent was fixed at the Government demand, *plus* a certain proportion of the profits; in others at the Government demand, *plus* a certain proportion of the assets; and in others at the Government demand, *plus* a definite percentage thereon. The effect in all these cases is the same, as at last settlement, for the purpose of determining rent, the assets were taken to be the assets assumed by the Settlement Officer for assessment, that is, an amount equal to double the revenue. In all these cases therefore the rent will be determined on the basis of the Government demand, and the former rent will be enhanced or reduced in proportion to the enhancement or reduction of revenue.

Sections 4-5.
Procedure a
to sub-settle-
ments,
Class I.

NOTE—When the land held in sub-settlement consists of a hamlet in a village, the revenue of the hamlet must be separately ascertained, and the rent determined, with reference thereto. It is incorrect to enhance the rent (as has sometimes been done) in proportion to the enhancement of revenue on the entire village.

5. In some cases of the class referred to in the preceding paragraph the settlement decrees give to the under-proprietor a share in the assets of less than 25 per cent., and are thus not in accordance with rule 9 of the schedule to the Sub-Settlement Act. The terms of the settlement decrees cannot now be varied, and the rents must be readjusted in accordance with them under rule 4 or rule 7(5) of the Act, as explained above. But the principle of rule 9 of the Act will be followed; and the revenue will be fixed, without reference to the taluqdar, at such an amount as will leave the under-proprietor at least 25 per cent. of the *actual* assets of the village, not of the assumed assets, which are not here in question.

Example—

Actual assets are Rs.1,200 : the under-proprietors pay the revenue, *plus* 75 per cent. thereon : the assessment at half assets would be Rs.600.

The rent would then be Rs.1,050, but 75 per cent. of the assets is Rs.900 ; and the revenue should therefore be fixed at a sum which would give a rent of Rs.900.

Rupees 510 is the nearest round number : this will be the revenue; and the rent will be—

				Rs. a. p.
Revenue ..	..	..	..	510 0 0
75 per cent. ..	..	..	..	382 0 0
		Total ..	..	<u>382 8 0</u>

Sections 6-7.
Procedure as
to Class II. **6.** *Class II—When the rent was fixed at a lump sum—*

If the revenue is enhanced or diminished, the rent will be proportionately increased or reduced under rules 4 and 7(5) of the Act, as the case may be. But in this class of cases, as the respective shares in the profits of the under-proprietor and taluqdar have not been fixed by the settlement decree, rule 9 of the Act will apply ; the under-proprietor will be entitled to 25 per cent. of the assumed assets, i.e. of a sum equal to twice the Government demand, and the cost of increasing his share to this proportion will be borne half by the Government and half by the taluqdar.

Example— The rent at last settlement was fixed at Rs.359, the revenue being Rs.200. The revenue has now been raised to Rs.400 ; and the rent under rule 4 of the Act should also be doubled and fixed at Rs.718. But the assumed assets being Rs.800, the rent will be fixed at Rs.600 in order to allow the under-proprietor 25 per cent. under rule 9. The loss to the taluqdar will then be Rs.118. Under the same rule half this loss will be borne by the Government, and the revenue will therefore be reduced by Rs.59. The taluqdar will then have to pay Rs.341 to Government, and he will receive a profit of Rs.259.

7. In this class of cases rule 7(3) of the Act also applies, and the rent payable to the taluqdar will not be less than the revised Government demand with an addition of 10 per cent.

Example— The former revenue was Rs.200, and the lump rent Rs.211 : the revised revenue is Rs.250. The rent will be fixed at Rs.250, *plus* Rs.25, equal to Rs.275.

8. *Class III—Where the rent was fixed at the Government demand, plus a lump sum as malikana specified in the decree—Sub-settlement on these terms are not common, but they sometimes occur. Here the malikana will remain constant, and will merely be added to the revised revenue.*

Example—The sub-settlement was decreed on payment of the Government demand, plus a fixed malikana of Rs.259 : the former revenue was Rs.1,000 and the revised revenue is Rs.1,200. The rent will be $Rs.1,200 + 259 = Rs.1,459$.

NOTE—This is the only case in which this method of calculation is allowable. In cases coming under class II it is incorrect to deduct the former revenue from the lump rent, as has sometimes been done; and, treating the balance as a fixed malikana, add it to the revised revenue to form the rent. The rent must be enhanced proportionately to the increase of revenue under rule 4 of the Act as above directed, subject to the provisions of rules 7(3) and 9.

(2) Permanent leases

9. These leases may be divided into two classes :

(1) Those which were decreed or ratified by decree at last settlement, or were created by an agreement made before or at the time of the last settlement.

(2) Those which have been granted by the proprietor during the currency of the expiring settlement.

In the first class of leases the rent will be determined as in the case of sub-settlements. If the rent was fixed in a definite proportion to the revenue, paragraphs 4 and 5 of these rules will apply. If the rent was fixed at a lump sum, it will be revised on the principles explained in paragraphs 6 and 7.

10. In the case of permanent leases granted since the last settlement, where the proprietor has agreed that the lessee shall hold in perpetuity at a uniform rate of payment, rule 4 of the Sub-Settlement Act will apply; and the lessee will not be liable to payment at an increased rate during the currency of the revised settlement.

11. In the case of permanent leases granted since the last settlement, where the lease contains a contract regulating the mode in which the rent is to be readjusted on a revision of the Government demand, the Settlement Officer will not fix the rent under section 79 of the Revenue Act, but will allow the parties to adjust the rent themselves.

12. Where there was no such agreement as is mentioned in rules 10 and 11, that is, if the amount of rent is fixed only for the term of settlement and no contract was made regulating the mode of readjustment on a revision of the Government demand, the rent will be fixed by the settlement officer in accordance with rule 7(5) of the Sub-Settlement Act; but the enhancement of rent will not necessarily be proportionate to the increase of revenue, as the gross rental at the time the lease was given cannot be assumed to have been the same as the gross rental of last settlement. The assets at the time the lease was given, and the share of profits then left to the lessee, should therefore be roughly estimated, and the rent should be enhanced in proportion to the increase in assets which has since taken place, subject to the condition, on the principle of rule 9 of the Sub-Settlement Act, that enhancement shall be refused if the rent is 75 per cent. or more of the actual assets.

Section 8.
Procedure as
to Class III.

Sections 9—
12.
Classification
of and
procedure as
to perma-
nent leases.

Example—A permanent lease was given 10 years ago at a rent of Rs.800, the assets then being Rs.900 according to the annual records, so that the lessee received one-ninth. The assets are now Rs.1,000, and the rent therefore, if it were enhanced in the same proportion, would be Rs.889. But the existing rent of Rs.800 is already more than 75 per cent. of the assets. Enhancement will therefore be refused, and the existing rent maintained for the period of settlement.

(3) *Under-proprietary holdings consisting of specific plots*

Sections
13—18.
Procedure as
to under-
proprietary
holdings
consisting of
specific
plots.

13. The rent of these tenures must be determined with reference to the assets and revenue of the holding; and it is not allowable to enhance the rent in proportion to the increase of revenue on the entire mahal, as has sometimes been done.

The assets of the holding are the valuation made of it by the Settlement Officer for the purpose of assessment, and recorded in the assessment statement*. The revenue is the same percentage of the valuation as that taken of the assets as the revenue for the entire mahal. Provided that if at the time of fixing rents under section 79 of the Revenue Act the Settlement Officer is of opinion that the valuation recorded in the assessment statement* is seriously wrong, he is at liberty to revise it; and if the revenue is affected by the revision, he shall report the case to the Commissioner.

14. When the rent is a fixed percentage of the revenue, or a definite proportion of the assets, the rent will be determined, on the basis of the revised revenue of the holding or the valuation, as the case may be.

Example—

(1) The rent of an under-proprietary holding of 10 acres was fixed at last settlement at the Government revenue, *plus* 25 per cent. The Settlement Officer's valuation of the holding is Rs.50, and the mahal has been assessed at 45 per cent. of its assets. The revenue on the holding will be Rs.22-8-0, and the rent will be Rs.22-8-0 + Rs.5-10-0 = Rs.28-2-0.

(2) The rent was fixed at the full rental less four annas in the rupee. The Settlement Officer's valuation is Rs.50. The rent will be Rs.37-8-0.

15. If the rent was fixed at a lump sum, or at a rate of so much a bigha, irrespective of the revenue, the former revenue of the holding should, if possible, be ascertained, it must be assumed by multiplying the incidence of the old revenue of the mahal on the cultivated area into the cultivated area of the holding at last settlement. The rent will then be determined in the following proportion :

Former revenue on holding : revised revenue : former rent : revised rent. In fixing rents under this rule the principles of the Sub-Settlement Act [rules 7(3) and 9] will be held to be applicable, and the rent shall never be fixed at less than the revenue of the holding, *plus* 10 per cent., or at more than 75 per cent. of the valuation of the holding. If the existing rent exceeds 75 per cent. of the valuation of the holding, it will be reduced to 75 per cent. of that valuation.

16. The rents of under-proprietary holdings consisting of specific plots should not be made progressive. The full rental determined under section 79 should be made payable for the entire term of settlement.

17. When a holding consisted at last settlement of groves or other uncultivated plots, on which no revenue was assessed or rent imposed, and the holding or a portion of it has now been brought under permanent cultivation and assessed to revenue, rent should be fixed on the cultivated land at an amount equal to the revenue assessed thereon with an addition of 10 per cent. In no other case can rent be imposed on an under-proprietary holding which is held rent-free under a decree.

18. In some districts there are numerous holdings which have been entered in the register of under-proprietary tenures though they were not created by a decree of court but owe their origin to private arrangements. The ownership of fields has been transferred by sale or deed of gift, or a proprietor when parting with his entire share in a village has reserved the ownership of certain plots as *sir*. Where the agreement was that the possessor of the plots should pay the revenue assessed on them, the possessor should be treated as a proprietor, and revenue should be separately assessed on the plots. Where the agreement was that the plots should be held rent-free, or on payment of rent, the tenure so created is under-proprietary. The custom of carving out an under-proprietary tenure is a very ancient one in Oudh, and is the origin of much of the rent-free under-proprietary *sir* now in existence.

In cases where there is an agreement to pay rent, the rent is liable to re-adjustment under the preceding rules. Where no rent was reserved, the holding must be treated as a rent-free grant, and like other under-proprietary rent-free holdings be recorded as rent-free. It is for the superior proprietor to apply, if he thinks fit, to resume the rent-free grant.

In the case of rent-free plots above described, the settlement officer will record the amount of revenue payable on account of the plots, so that in the event of default by the superior proprietor there may be no difficulty in enforcing the joint responsibility of the possessor under section 142 of the Revenue Act.

PART VI

***Rules relating to Summary Settlements (other than Settlements of Alluvial Mahals) and Occasional Assessments of Land Revenue required to be made by Collectors.**

CHAPTER I-C. OF THE REVENUE MANUAL

Rules
relating to
summary
settlements
(other than
settlements
of alluvial
mahals) and
occasional
assessments
of land
revenue
required to
be made by
Collectors.

C-1.—These rules apply to the following five classes of cases :

Class I—Where during the inter-settlement period it is proposed to reduce the revenue assessed on a mahal owing to deterioration or like cause, or where the assessment has been so reduced temporarily and the term of such reduction is about to expire.

Class II—Where the period of a short-term settlement (other than a settlement of an alluvial mahal) or of a grant is about to expire, or where it has been provided at regular settlement that the Collector shou'd review the assessment of a mahal after a term of years.

Class III—Where land has been temporarily or conditionally exempted from payment of land revenue, and it is proposed to cancel such exemption.

Class IV—Where it is proposed to relinquish land taken up for a public purpose, or to settle Government land with a vendee or grantee.

Class V—Where it is proposed to re-admit a proprietor excluded on refusal of settlement, or to release from direct management or farm an estate of which the settlement was annulled.

C-2.—(1) In all these cases the Collector shall determine the area to be assessed, the assets, and the proposed revenue according to paragraphs A-37 to A-45 of the rules in Chapter I-A for the assessment of alluvial mahals in temporarily settled districts, so far as they are applicable.

(2) In the case of mahals falling under class I, reference should be made to the rules in Chapter VI of this Manual before submitting proposals.

(3) The settlement of Government land with a vendee or grantee under class IV shall, in the case of waste-land grants, be subject to the rules in Chapter XXVIII of this Manual, and, in other cases, to any special orders that may be issued regarding any particular case or class of cases.

(4) For the procedure governing the disposal of land relinquished after being taken up for a public purpose, see the rules in Chapter XX of this Manual, and for the procedure governing the disposal of an estate released after expiry of the period of annulment of settlement, see the rules in Chapter III of this Manual.

*Sanctioned in G. O. no. 479/I—288B(33)-39, dated March 6, 1944, in supersession of the Rules in Board's circular 6-I.

C-3.—(1) Where the term of reduction of assessment of a mahal falling under class I has expired, the Collector shall at re-settlement not propose or fix an assessment exceeding the *jama* fixed by the Settlement Officer at regular settlement.

(2) In the case of mahals falling under class II the restrictions mentioned in sub-rule (1) does not apply, but where the Settlement Officer has, when assessing the land revenue on such mahals, separately fixed an amount as the maximum *jama* of such mahal which should not be exceeded during the term of settlement, the Collector shall not propose or fix an assessment exceeding such amount.

C-4.—If the Collector considers that the immediate enforcement of the *jama* proposed by him would cause hardship, he may propose that the full amount thereof be reached by progressive stages not extending beyond the term of settlement of the pargana.

C-5.—In the case of mahals falling under classes I and II the Collector shall specifically recommend whether the revised revenue proposed by him should continue until regular settlement of the pargana falls due, or whether the assessment should again be reviewed after a term of years, the year of review being specified. Ordinarily, the period in which the revenue is proposed to be reviewed in such cases should not be less than 10 years.

(2) In the case of other classes the Collector will ordinarily fix the term of settlement up to the date on which the pargana falls due for regular settlement.

C-6.—Every mahal or other area coming up for assessment under this chapter must be inspected by the Collector or an Assistant Collector, 1st class, in the cold weather previous to the beginning of the fasli year from which the assessment is intended to take effect.

C-7.—(1) The Collector shall prepare assessment statements in Board's registered form 34 for mahals, or in Board's registered form 33 for plots, and shall submit them to the Commissioner of the division by May 1, at latest.

(2) All summary settlements under this chapter shall, after sanction under paragraph C-8, take effect from July 1 next following the date of the assessment.

(3) In cases falling under class III, where a revenue free holding in Oudh is resumed on the death of the muafidár who has died after the land has been sown, the heirs of the latter have a right to exemption from the payment of land revenue in respect of that *fasl*, and as a matter of grace the revenue assessed shall not be enforced also in respect of the succeeding *fasl*. Thus where a muafidár dies in February, the revenue assessed shall become payable in the *rabi* qist of the following fasli year.

C-8.—(1) The Commissioner shall carefully scrutinise all proposals for summary settlements, and in cases falling under classes II to V where the new assessment does not exceed Rs.200, he shall after such modifications as he may consider necessary, sanction the assessments and direct engagements to be taken from the proprietors.

(2) In cases falling under class I and in other cases where the assessment proposed by him or by the Collector exceeds Rs.200, the Commissioner shall, after scrutinizing and, if necessary, modifying the Collector's proposals, submit the assessments to the Board for sanction.

C-9.—(1) After receipt of sanction by the Commissioner or the Board, the Collector shall take an engagement from the persons with whom settlement is made and shall also where necessary distribute the revenue and fix the payments to be made by under-proprietors or others.

(2) The engagement shall be witnessed by the Collector or an Assistant Collector of the 1st class or the tahsildar and shall be in the following form, subject to such modifications as may be necessary in individual cases :

"We the lambardars/proprietors of mahal _____
village _____ pargana _____, district _____
do hereby agree to pay the following
annual revenue on account of the aforesaid mahal, that is
to say Rs. _____ from the year _____
to the year _____ and thereafter till a new
settlement shall be made. We admit that the State has
reserved to itself all rights in minerals.

Signed _____.

Witnessed _____."

C-10.—The Collector shall maintain a register of mahals (other than alluvial mahals) which will come under assessment before the expiry of the regular settlement, owing to the expiry of the term for which—

- (a) a short-term settlement or grant has been sanctioned ;
- (b) the assessment has been temporarily reduced ;
- (c) a proprietor was excluded from the assessment, or a settlement was annulled ; or
- (d) because the assessment is due to be reviewed after a term of years.

C-11.—(1) The year from which the new assessment is due to take effect will be shown at the head of the page, and the register will be arranged by years and not by parganas, a page or as many pages as may be necessary being set apart for each year down to the end of the current settlement of the district.

- (2) The only details that need be shown are—
 (a) the serial number of the entry;
 (b) the mahal, mauza and pargana ; and
 (c) a reference to the orders relating to the assessment.

C-12.—By the 1st June in each year the Collector shall submit, through the Commissioner to the Board, a list of all mahals the term of which will expire in the following year and which should be re-assessed in the following field season.

Explanatory Note

Paragraph C-2—Sub-paragaphs (1) and (2) are new and describe the procedure which a Collector should adopt for determining the area to be assessed, the assets and the revenue in regard to the five classes of cases mentioned in paragraph C-1. Sub-paragaphs (3) and (4) correspond to the existing rules 2, 3 and 7 of B. C. 6-I.

Paragraph C-3—Corresponds to existing rule 10. It has been re-drafted to clarify the position.

Paragraph C-4—Corresponds to the last sub-paragaph of the existing rule 4.

Paragraph C-5—Is new. Existing rule 5 of the Board's circular has been omitted.

Paragraphs C-6 and C-7—Correspond to the existing rule 11 which has been re-drafted to clarify the position. *Paragraph C-7(3)* is a revised version of the proviso to the existing rule.

Paragraph C-9—Corresponds to existing rule 15 which has been re-drafted. A model form has been drawn up for engagements from persons with whom settlement is made. This form can, if necessary, be modified in individual cases.

PART VII

***Instructions for Officers appointed to Revise Rents and Revenue under section 97, United Provinces Land Revenue Act**

I—PRELIMINARY

1. The work to be done is as follows :

(1) Preliminary preparation of village-wise *terij* and of rent slips.

(2) Analysis of the latest settlement rent-rates to determine on what period or periods the rent-rates were based ; analysis of existing rents by groups of years, showing the periods when they were contracted or enhanced, study of changes in prices since rents were fixed and in the value of produce since settlement; preparation of a schedule of revised rent-rates with a brief explanatory rent-rate report, to be submitted to the Board through the Settlement Commissioner.

(3) Modification of rents, distribution of completed rent slips to tenants, and of lists to proprietors showing the modified rents, disposal of objections thereto and *amaldaramad* of revised rents.

(4) Revision of assessments, disposal of objections to revised revenue, and submission of assessment proposals with a brief assessment report showing the modifications made in rent and revenue.

(5) Distribution of revised revenue, disposal of objections to distribution, and *amaldaramad* of revised revenue.

II—PREPARATION OF REVISED RENT-RATES

2. The Revising Officer will carefully study the final settlement report and the orders passed thereon, and ascertain generally on what principles the settlement rent-rates for the district were framed, on what rents or classes of rent they were based and when these rents or classes of rent were contracted. He shall then decide in which order he will take up the tahsils of the district and shall study in detail the rent-rate and assessment reports pertaining to the tahsils, noting carefully what the year of record was, and the periods in which the rents were contracted on which the settlement rates were based. If roster rates were enforced subsequently to settlement, he shall study the roster reports likewise.

3. The patwaris of the first tahsil selected should without delay begin the preparation of village-wise rent-*terijes*, and also of rent slips (for tenants) and of lists of modified rents

*Sanctioned in G. O. no. 427(1)/I—1935, dated November 6, 1941.

(for proprietors) of tenant *khatas*. Similarly it should be seen that patwaris' work in other tahsils is started in good time.

4. Patwaris will also supply the Revising Officer from their *khataunis* with figures of the post-settlement lettings, (the pre-slump lettings being shown separately from the post-slump lettings) showing the area, rent, the slump remissions in force, and the percentage of recorded collections. From these the Revising Officer will extract the unit-values of post-settlement lettings for comparison with the unit-values (if any) of the sanctioned settlement rates, after excluding on the one hand rents affected by concealment, rental privilege, *nazrana*, relationship, favour and the like, and on the other hand rack-rents, rents of tenants of special skill, or of very small holdings, or the like.

5. Having ascertained the period of the rents on which the settlement standard rates, and (in Agra) the statutory or non-occupancy rates or accepted rents were based, the Revising Officer will classify the existing classes of rents according to periods, and trace the movement of rents as illustrated by their incidence per acre at various periods. He should then examine how the movement of rents compares with the movement of prices and in the value of produce.

6. For an indication of changes in prices *alone*, it will be assumed that the area under the staple crops of a tract and the outturn of crops at the various past stages are the same as found in the post-slump period, and that only prices have changed. Then, for a comparison of pure prices, there will be a table :

TABLE I

Staple crop areas	×	outturn	× price of period I	= Index no.—
Ditto	×	do.	× period II, III, etc.	= „ „ —
Ditto	×	do.	× settlement period	= „ „ 100
Ditto	×	do.	× period	= „ „ —
Ditto	×	do.	× post-slump years	= „ „ ! —

7. The Revising Officer will then be able to compare the movements of rents with movements of prices. In doing so he will have to consider that rents may have risen more slowly, or more rapidly, than prices, and may have subsequently fallen more slowly than prices. He will then have to consider whether there have been considerable changes since settlement in the value of produce. These may be due to changes in the crops grown, and in the outturn of particular crops due to new varieties of seed, or to changes in irrigation, or to both, as well as to changes in prices of particular crops. To obtain an estimate of the effect of these changes he should if possible compare the value of produce as in the settlement period and in the post-slump years in a table on the following lines :

TABLE II

Settlement period

Staple crop areas	×	outturn	×	price ÷ no.	of acres = value
					Index no. 100.

Post-slump period

Staple crop areas	×	outturn	=	price ÷ no.	of acres = value
					Index no.

To allow for changes due to irrigation, where necessary, the areas and outturn under each staple crop will, so far as required and is feasible, be shown separately for "wet" and "dry," all the "wet" and "dry" areas being based on averages of a number of normal years (say five) staple cropping and irrigation at settlement and in the post-slump period.

8. For both tables, the "staple" crops should (as far as possible) include those which are the main source of income and rents in the tract, those of insignificant total value, and those grown by special classes of cultivators being disregarded. In the case of Table II, which gives the total cropped area under selected crops, the Revising Officer will have to study the figures of the net cultivated area and of the *dofasli* area as in the pre-settlement period and in the post-slump period. If he finds that there has been a large increase in the cultivated area on weak soil, or that the increase in the cropped area is due to a notable rise in the *dofasli* area, it would be fair to divide the post-slump cropped area product by a lesser number of acres in order to get a more accurate post-slump produce-value index number. In cases where the total area of the selected crops exceeds the total cultivated area of the tract, the divisor must not exceed the cultivated area.

9. The Revising Officer should see that the valuation of hereditary tenants' holdings at his proposed circle rates for hereditary tenants does not exceed one-fifth of the produce value. It is therefore necessary to find out for each circle what the produce value of an acre composed of all the soils in the circle would be :

(1) The post-slump produce value of a gross acre in Table II is roughly the produce value of an average holdings acre of the tract as a whole. For practical purposes, the statutory or non-occupancy unit-values framed at settlement for each circle can be taken to indicate whether the circle is above or below the average of the tract, and the figure of produce value per acre of holdings in the whole tract can then be raised or lowered for the circle. (If, in an Agra District, no non-occupancy rates were framed at settlement, the unit-value of the actual non-occupancy rents and of the non-occupancy assets then accepted can be obtained by means of the soil proportions or relative values, of the different soils.)

(2) For each circle, the percentage of area in each soil class, and the value of each soil relative to the main soil class (or "soil proportions") are given or can be derived from the details in the rent-rate report or its table. Express all the soil areas in the circle in terms of units (1/16th or 1/100th) of the main soil by means of the soil proportions. Take one-fifth of the circle-wise produce-value figures obtained under (1) above, and divide it by the number of units; the resulting unit-value represents the figure which the unit-value proposed for hereditary rates must not exceed.

Example 1—(A good circle). Produce-value of 1 gross acre =Rs.50, 1/5th=Rs.10 :

Soil classes	D1	Wet	D1	Dry	D2	Wet	D2	Dry	D3	Total
Fraction of gross acre in each soil class.		'4		'2		'2		'1		'1 =1 acre.
Soil proportion ..	100		75		80		60		40	
Units ..		40·0		15·0		16·0		6·0		4·0 =81 units

Limit of unit-value for hereditary rates = $10/81 = .124$.

Example 2—(A poor circle). Produce-value of 1 gross acre =Rs.25; 1/5th=Rs.5 :

Soil classes	D1	Wet	D1	Dry	D2	Dry	Bh1	Dry	Bh2,Dry	Total
Fraction of gross acre in each soil class.		'1		'2		'3		'3		'1 =1 acre.
Soil proportion ..	120		100		75		50		25	
Units ..		12·0		20·0		22·5		15·0		2·5 =72 units.

Limit of unit-value for hereditary rates = $5/72 = .069$.

10. The Revising Officer will then have before him the changes in prices and in produce-value since settlement; the movement in prices as compared with the movement of rents over essential periods; the details of post-slump lettings; the facts as to remissions for the fall in prices; the details of post-slump lettings, the details (for what they are worth) of recorded short collections; and an estimate of the value of the produce per typical acre. From careful consideration of these, and of any other facts which, according to the rent-rate report, or roster report, or otherwise, particularly affect the tract or circle, he should select unit-values suitable for rates, and test their suitability, and their effect on the various classes of existing rents. If he has reason to think that post-slump rents are not genuine, owing to *nazrana* or other causes he can compare them with the rents paid by post-slump sub-tenants or tenants of *sir*, though such rents cannot be regarded as a reliable indication of rates suitable for hereditary tenants.

11. He will submit his proposed revised rent-rates, accompanied by a brief rent-rate report suitable for publication, to the Board through the Commissioner. The report shall explain, as concisely as possible, how the rates have been worked out, and shall give an estimate in forms A (Rent) and B (Revenue) of the modified rent and revenue of the tract.

12. The Board, if they see no preliminary objection to the proposals, shall print and supply copies of the proposed rates and brief rent-rate report for publication in the *Government Gazette* and local newspapers and the District Gazette, if any, and shall cause copies to be affixed or otherwise laid open to public inspection at the tahsil and the Revising Officer's office. To the copies so laid open for public inspection shall

be attached translations of the schedule of rent-rates in Hindi and Urdu. The Revising Officer shall allow one month from the time of publication for objections, which may be filed before him and no one else. He shall consider such objections and forward them with his remarks to the Commissioner for the orders of the Board, who shall pass orders on them after considering also any general criticism which may be submitted to them.

III—MODIFICATION OF RENTS

13. On receiving sanction to the revised rates, the Revising Officer will have the valuation of the holdings at the revised rates promptly worked out by the patwaris under careful supervision, and entered in the *terijes*. Where the Settlement Officer modified the circle rates for a particular village or mahal, the Revising Officer will modify the revised rates proportionately.

14. The Revising Officer will then examine the *terijes* and modify rents which require modification in accordance with the provisions of section 87, Land Revenue Act. Rents which are above the valuation will be abated by the Revising Officer of his own motion with regard to the appropriate rates; but rents determined, fixed or modified by agreement, or by a court in proceedings instituted after the Revising Officer's year of record, shall not be modified whether on application or otherwise. The degree of the difference between the rent actually payable and the valuation should be taken into account in modification. Insignificant modifications need not be made. Where the recorded rent is above the valuation but the rent after remission is below it, the modified rent should not exceed the valuation. Where both the rent as recorded and the rent as remitted are below the valuation, the Revising Officer should not, ordinarily of his own motion, do more than restore the recorded rent.

15. (1) In all cases in which the rent is proposed to be modified, the Revising Officer shall send to the landlord a list showing the name of the tenant, the *khata khatauni*, the number of plots, the total area of the holdings and the recorded and the proposed rent. Slips containing the same particulars will also be distributed to each tenant giving the information relating to his holding. The lists and slips will ordinarily be distributed through the patwaris, who will be required to take the signature or the thumb-impression of the recipient, whether the proprietor or his agent or tenant, in token of receipt, in a *terij* prepared by the patwari concerned for the purpose. In the case of large proprietors or where this is more convenient, the list may be sent to the proprietor or his agent by registered post.

(2) At the same time the Revising Officer will publish a notice to zamindars and tenants informing them that, if they wish to apply for enhancement or abatement, they should do so to the Revising Officer as early as possible, and not later than three months from the date on which the revised assessment of the tahsil, tract or circle concerned are laid open for inspection under instruction no. 23. The notice should also

produce as an addendum sub-section (4) of section 87 of the Land Revenue Act, as amended by Act XI of 1941.

16. The Revising Officer will fix dates for hearing objections against modifications in the rents, which date shall not be less than 15 days after the issue of the slips under instruction no. 15(1) in each case. The date fixed for objections shall be mentioned in the slips distributed to the tenants and in the list sent to the proprietor.

17. After deciding objections and applications for enhancement and abatement, the Revising Officer will have the modified rents entered in the current *khatauni* and direct, under section 91 of the Land Revenue Act, that the modified rents will take effect from July 1 of the calendar year in which the modifications were made.

18. No decree need be prepared in cases in which a Revising Officer modifies rents, whether of his own motion or on application, except when he considers it necessary to do so in the interest of the parties. But he will at the end of the *terij* write a brief order in his own handwriting to the effect that the rents have been modified as shown in column (to be specified) of the *terij*. In this order he should also state clearly the costs incurred, if any, and the parties by whom and the extent to which the costs are to be paid. The order will be dated and signed by the Revising Officer after the decision of such objections or applications as may have been made.

IV—MODIFICATION OF REVENUE

19. Taking the Settlement Officer's Mahalwar Assessment Statement, the Revising Officer will have the present figures pertaining to the columns in Statement III entered at the foot of Statement III, and the revised rates in Statement VII. To Statement VII he shall attach a supplementary statement showing, under each head of present tenure, the present area, the recorded and modified rents in the case of cash-rented tenures, and, if necessary, the revaluation at the revised rates, in the case of assumption areas. Below this the Revising Officer will show the assets he proposes to accept in each case, and in the appropriate places the deductions allowed under each head; the additions for *sayar*, if any, and finally, the proposed net assets.

20. In computing assets, the Revising Officer will observe the following restrictions :

(1) Allowance for non-sublet *sir* and for normal *khud-kasht* will, where necessary, be increased in accordance with the provisions of the Land Revenue Act as amended up to date.

(2) The same amount should ordinarily be allowed for improvements as was allowed at settlement.

(3) The amount taken as *sayar* may be decreased if it has fallen in value, or if it is no longer assessable under the law, or if it no longer accrues to the proprietor; and should not exceed the figure taken at settlement unless there has been a considerable fall in the cultivated and

holdings area, and the *sayar* is derived from uncultivated land.

(4) A deduction may be made, if required, in the accepted assets of cash-rented areas for instability or short collections. The Revising Officer should, however, check the need for such a deduction by seeing whether the assets of the cash-rented area accepted by him are not in fact appreciably below the rents of the actual cash-rented holdings, as they stand after the estimated net enhancement or abatement made by him.

21. In assessing revenue, the Revising Officer will observe the following restrictions :

(1) The revenue assessed on the mahal at settlement must not be exceeded.

(2) Where the land revenue of a mahal has been reduced since settlement for deterioration, or by acquisition of land for a public purpose or on similar grounds, the *jama* as so reduced will be treated as the *jama* fixed at settlement.

(3) The percentage to be taken of net assets shall not ordinarily exceed 40 per cent. Where at settlement the percentage taken was less than 40 per cent. *solely* out of consideration of the number and circumstances of proprietors, or to the amount of *malikana*, the percentage taken by the Revising Officer shall not exceed the percentage taken at settlement. In other cases the Revising Officer may on consideration on the one hand of the difference between the rents actually payable at revision and the modified rents, and on the other hand of the effect of the actual revenue enhancement on petty proprietors, lower the percentage below 40 per cent., indicating his reasons concisely.

(4) Where the proposed modified revenue exceeds the demand as remitted by more than 15 per cent., the initial demand for the first five years should be the demand as remitted plus 15 per cent., *unless* the modified rental exceeds the rental actually payable before revision to such an extent that, if the difference were subtracted from the proposed new demand, no progression would be due.

(5) Alluvial mahals will be revised in the same way, the existing demand without remissions being taken as the settlement demand.

(6) The Revising Officer will, in a brief assessment remark, explain his proposed revised assets and revenue. This remark may conveniently be recorded on the supplementary form showing the revised assets to be attached to Statement VII under instruction 19 above.

22. Where the Revising Officer comes across an exceptional mahal or class of mahals which has so deteriorated that it will not bear the assessment worked out by him, he should refer the case to the Commissioner for orders.

23. When the Revising Officer has completed the proposed assessments of any circle, he shall lay the mahalwar

assessments as revised open for inspection at his office, and shall notify their publication by posting notices to *lambardars* and also in his office, the Collector's office, and the tahsil office, stating that objections may be lodged with him within 21 days.

24. After 21 days have expired from the date of publication, the Revising Officer shall submit through the Commissioner, to the Board of Revenue :

- (i) the mahalwar assessment statements together with any objections that may have been presented;
- (ii) an aggregate statement in the same form as the assessment statement giving the totals of the mahals included in each assessment circle, distinguishing alluvial from non-alluvial;
- (iii) an abstract showing the proposed *jama* of each mahal separately distinguishing alluvial from non-alluvial mahals; and
- (iv) a brief assessment report, explaining how the assessment was done, and giving, on forms A and B, the actual results of modifying the rents and revenue.

FORM A

*Rent statement of pargana
district—*

1	Circle	2	Number of villages	3	Number of khatas	4	Total area in acres	5	Rent	6	Amount of remission	7	Rent after remission	8	Valuable as revised rates	9	Rent after abatement	10	Percentage of decrease (column 7 on column 5)	11	Percentage of decrease (column 9 on column 5)	12	Percentage of increase (column 9 on column 7)	13	Remarks
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FORM B

*Rent statement of pargana
district—*

